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Regulatory Implementation of Value-Added Tax Administration in Public Appraisal Services

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ABSTRACT

Effective Value-Added Tax (VAT) administration is essential for strengthening tax compliance and sustaining public revenue; however, empirical evidence concerning professional appraisal services remains limited. Existing studies predominantly emphasize the manufacturing, trade, and digital business sectors, leaving the implementation of VAT administration within public appraisal services insufficiently explored. This study investigates the implementation of VAT administration in public appraisal services by examining regulatory compliance and identifying operational barriers that affect tax administration. An empirical legal research design was adopted, using statutory, conceptual, and socio-legal approaches. Primary data were obtained through purposive interviews with managerial and financial personnel responsible for VAT administration, while secondary data comprised Indonesian tax legislation and related legal documents. The findings indicate that VAT collection, remittance, and reporting procedures generally conform to prevailing tax regulations, including the Harmonization of Tax Regulations Law and its implementation provisions. Nevertheless, administrative effectiveness is constrained by limited specialized tax personnel, inadequate coordination between technical and financial divisions, inconsistent taxpayer awareness among clients, delays in supporting documentation and payments, and continuous adjustments to the digital tax administration systems. This study contributes to the literature by extending the empirical evidence on VAT administration within professional appraisal services, a sector rarely addressed in the taxation literature. Strengthening institutional capacity, improving interdepartmental coordination, and enhancing digital tax governance are recommended to increase administrative efficiency and regulatory compliance. Future studies should compare implementation practices across professional service industries or evaluate the impact of digital tax reforms on organizational tax compliance.

Keywords: *Public Appraisal Services, Regulatory Implementation, Tax Compliance, Value-Added Tax, VAT Administration.*

INTRODUCTION

Taxation is one of the most fundamental instruments for ensuring fiscal sustainability and financing public development. In developing economies, tax revenue is the primary financial foundation for public infrastructure, public services, and long-term economic development. Indonesia adopts taxation not only as a fiscal instrument but also as a legal mechanism to achieve public welfare through equitable redistribution and sustainable national development (Saidi, 2011). The constitutional recognition of taxation as a compulsory public obligation further emphasizes that every tax collection mechanism must be implemented under statutory authority while simultaneously ensuring legal certainty, justice, and public accountability.

Among various tax instruments, the Value-Added Tax (VAT) occupies a strategic position because it generates substantial government revenue while maintaining neutrality across economic sectors. Unlike direct taxation, VAT is imposed on the consumption of taxable goods and services throughout the production and distribution chains. Indonesia applies a self-assessment system, under which taxable entrepreneurs are entrusted with calculating, collecting, remitting, and reporting their VAT liabilities in accordance with the prevailing tax legislation (Mardiasmo, 2016;Suandy, 2018). Such a system requires not only comprehensive legal regulations but also effective administrative mechanisms capable of promoting voluntary compliance while minimizing legal uncertainties.

Continuous economic transformation has considerably increased VAT administration complexity. Business digitalization, technological innovation, and the expansion of professional service industries have altered transaction patterns, requiring governments to modernize tax administration without undermining investment certainty or business competition. In response to these developments, Indonesia introduced significant tax reforms through Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law), which revised VAT rates, modernized electronic invoicing procedures, strengthened digital tax administration, and enhanced tax compliance mechanisms. These reforms require taxable enterprises to continuously adjust their internal administrative systems to comply with evolving legal requirements.

Legal compliance in VAT administration extends beyond fulfilling statutory obligations. Effective implementation also depends on administrative capacity, organizational governance, institutional coordination, and legal awareness among taxpayers. Legal scholars emphasize that tax law should simultaneously embody the principles of legal certainty, justice, and utility, ensuring that regulatory implementation remains both effective and equitable (Saidi, 2007). Likewise, taxation has been recognized as a compulsory public contribution designed to finance government expenditure while supporting broader social welfare objectives (Judisseno, 2004). Consequently, VAT administration should be understood not merely as a procedural obligation but as an integrated legal process involving regulatory compliance, institutional responsibility and administrative effectiveness.

Within Indonesia's professional service sector, public appraisal service firms (KJPP) play an increasingly significant role in supporting economic transactions. These firms provide the valuation services required for banking, public procurement, financial reporting, mergers and acquisitions, asset restructuring, taxation, land acquisition, and judicial proceedings. Because appraisal services constitute taxable services under Indonesian tax legislation, registered Public Appraisal Services Firms are legally obligated to collect VAT on service fees, remit the collected taxes to the state treasury, and report VAT through periodic tax returns. Accordingly, VAT administration is a critical component of corporate governance within appraisal firms, influencing both regulatory compliance and organizational credibility.

Although the legal framework governing VAT administration has become increasingly comprehensive, practical implementation continues to encounter substantial challenges. Public appraisal service firms frequently process transactions involving multiple contractual stages, progressive billing arrangements, and diverse categories of institutional and private clients. These characteristics complicate the determination of taxable events, the issuance of tax invoices, and the synchronization of financial documentation. Administrative complexity increases further because appraisal assignments often require close coordination between technical appraisers responsible for valuation activities and financial personnel responsible for tax administration. Consequently, discrepancies in communication or documentation may delay VAT collection, invoice issuance, tax remittance, and statutory reporting processes.

Additional challenges emerge from institutional factors, including the limited availability of specialized tax personnel, insufficient integration between operational and financial divisions, inconsistent taxpayer awareness among clients, delayed submission of supporting documents, and continuous adjustments to electronic taxation systems such as e-Faktur. These circumstances illustrate that regulatory compliance depends not only on the existence of legislation but also on organizational readiness and administrative capabilities. Therefore, evaluating how VAT regulations are implemented within professional appraisal services offers valuable insights into the interaction between legal requirements and organizational practices.

From a theoretical perspective, this study adopts the principles of legal certainty, legal system, legal effectiveness, and justice as the principal analytical foundation. Legal certainty requires that tax obligations be implemented consistently according to statutory provisions. Legal system theory explains that effective law enforcement depends on the interaction among legal substance, legal institutions, and legal culture. Legal effectiveness emphasizes the relationship between regulatory design and practical implementation, whereas justice theory requires taxation to distribute fiscal obligations fairly while maintaining proportionality between public interest and taxpayer rights. Collectively, these theoretical perspectives provide a comprehensive framework for evaluating whether VAT administration achieves both legal compliance and administrative effectiveness within public appraisal service firms.

Existing scholarship has extensively examined taxation from various legal and administrative perspectives. Previous studies have investigated digital, e-commerce, hotel, income tax administration, and sector-specific Value-Added Tax (VAT) implementation. Despite these contributions, empirical evidence concerning VAT administration within public appraisal service firms remains extremely limited. Most earlier studies concentrated on broader taxation policies or different professional sectors, leaving an insufficient understanding of how VAT regulations operate in appraisal services characterized by project-based transactions, progressive payments, and multidisciplinary administrative processes.

Utami (2024) examined the implementation of digital taxation in Indonesia and emphasized the regulatory challenges arising from the rapid expansion of the digital economy. This study demonstrates that technological advancement has transformed taxation practices while simultaneously creating jurisdictional and administrative complexities. However, its analysis focused primarily on digital platforms and electronic commerce rather than conventional professional services. Consequently, the operational implementation of VAT administration in appraisal firms was not addressed.

Similarly, Rachmasariningrum (2020) analyzed the legal implications of e-commerce transactions for Indonesian taxation and highlighted the importance of effective regulatory frameworks for safeguarding government revenues. Although the study discussed tax administration mechanisms, its emphasis remained on online commercial transactions instead of professional service organizations, whose tax obligations depend on contractual valuation services and staged billing arrangements. Therefore, the administrative characteristics of public appraisal service firms remain outside the scope of previous investigations.

Research conducted by Astrina (2021) explored the principle of justice in regional hotel taxation and demonstrated that taxation policies should reflect fairness and proportionality in their legal implementation. While this study contributes to the theoretical understanding of tax justice, it focuses on local taxation rather than VAT administration under Indonesia's national tax system. Likewise, Suwarno (2006) examined VAT obligations for notarial services and provided a valuable discussion regarding taxable professional services. However, notarial activities differ substantially from appraisal services in terms of transaction characteristics, administrative workflows, and contractual arrangements. Aditya (2022) concentrated on income tax withholding under the Indonesian Income Tax Law, whereas Sudewo (2009) investigated regulatory inconsistencies affecting VAT implementation in maritime transportation. Both studies addressed different legal contexts and did not evaluate VAT administration within appraisal service institutions.

These studies collectively demonstrate that taxation research has predominantly focused on legislative interpretation, digital taxation, electronic commerce, income taxation, and industry-specific VAT issues. Comparatively little attention has been devoted to evaluating how VAT regulations are administratively implemented within professional appraisal organizations that simultaneously manage technical valuation processes, financial administration, client communication, and statutory tax obligations. Consequently, the existing literature provides limited empirical evidence regarding the organizational factors that influence VAT collection, remittance, and reporting in public appraisal service firms.

This limitation represents the principal research gap addressed in the present study. The current literature generally emphasizes either macro-level tax regulation or sectoral taxation issues without comprehensively examining the interaction between statutory requirements and day-to-day administrative implementation within appraisal service organizations. Moreover, limited attention has been devoted to identifying institutional constraints, including human resource capacity, interdepartmental coordination, client compliance, documentation management, and digital taxation systems, which directly influence the effectiveness of VAT administration. Addressing these issues is increasingly important because professional service firms are expected to comply with evolving tax regulations while maintaining operational efficiency and service quality.

The novelty of this study lies in its three principal contributions. First, unlike previous research that concentrated on digital taxation, e-commerce, hospitality taxation, notarial services, maritime transportation, or income tax administration, this study specifically investigates VAT regulatory implementation within Public Appraisal Services Firms, an area receiving minimal scholarly attention. Second, this study integrates legal analysis with empirical organizational evidence by examining not only regulatory compliance but also institutional and operational factors influencing VAT administration. Third, this study evaluates VAT implementation under Indonesia's post-HPP Law regulatory framework, thereby providing contemporary evidence on how recent tax reforms operate within professional service organizations. These characteristics distinguish the present research from earlier studies and contribute additional empirical insights to Indonesian tax law scholarship.

The practical significance of this research extends beyond the case organization because effective VAT administration directly influences legal certainty, fiscal accountability, organizational governance and public trust. Identifying implementation barriers enables institutions to strengthen internal tax administration, improve compliance with statutory obligations, and reduce potential legal risks arising from inaccurate VAT reporting or delayed tax payments. Furthermore, the findings of this study may provide useful policy considerations for tax authorities seeking to enhance administrative effectiveness within professional service industries.

Based on these considerations, this study addresses two principal research questions: The first examines how VAT administration regulations are implemented within public appraisal service firms in accordance with Indonesian tax legislation. The second identifies the institutional and operational factors that hinder the effective implementation of VAT administration. Answering these questions is expected to strengthen the understanding of regulatory implementation within professional appraisal services while contributing to the development of more effective, accountable, and legally consistent VAT administration.

Accordingly, this study aims to analyze the implementation of VAT administration under the prevailing Indonesian tax framework and identify the principal barriers affecting its practical execution within Public Appraisal Services Firms. Through empirical legal analysis, this study seeks to enrich the taxation literature by bridging legal norms and organizational practice, thereby contributing to the broader discourse on regulatory implementation, tax compliance, and administrative effectiveness in the professional service sector.

RESEARCH METHOD

This study employed an empirical legal research design to examine the practical implementation of Value-Added Tax (VAT) administration in Public Appraisal Services. Empirical legal research was considered appropriate because this study investigated how statutory tax regulations are implemented in organizational practice rather than merely interpreting legal norms. This analysis combines legal provisions with empirical evidence obtained from institutional practices to evaluate the effectiveness of VAT administration under the Indonesian taxation framework. The analytical perspective was informed by the principles of legal certainty, legal effectiveness, legal systems, and justice to comprehensively assess regulatory implementation.

This study adopted three complementary approaches: statutory, conceptual, and socio-legal. The statutory approach examined relevant Indonesian tax legislation governing VAT collection, remittance, and reporting, particularly the Harmonization of Tax Regulations Law (Law No. 7 of 2021), the Law on General Provisions and Tax Procedures, implementing ministerial regulations, and related administrative provisions. A conceptual approach was employed to analyze the legal concepts of VAT administration, tax compliance, and professional appraisal services. Meanwhile, the socio-legal approach enabled an assessment of how legal requirements are implemented within the operational activities of Public Appraisal Services Firms.

The research was conducted at KJPP Ni Made Tjandra Kasih, a registered Public Appraisal Services Firm that has obtained Taxable Entrepreneur (PKP) status under Indonesian tax law. This institution was selected purposively because it routinely performs taxable professional appraisal services and administers VAT obligations per prevailing tax regulations. Its organizational structure also provides an appropriate setting for evaluating the implementation of VAT administration procedures in professional service.

Primary data were collected through semi-structured interviews using purposive sampling. The informants were selected based on their direct responsibilities for VAT administration within the organization. The selected participants consisted of the Head of the Firm, the Treasurer, and the Assistant Treasurer, all of whom possessed substantial knowledge regarding VAT collection, tax remittance, reporting procedures, and administrative compliance. Purposive sampling was adopted because these informants were directly involved in implementing tax regulations and, therefore, possessed the most relevant information for achieving the research objectives.

The secondary data consisted of statutory regulations, government policies, legal literature, academic publications, and institutional documents concerning VAT administration. These materials were used to establish the legal framework governing VAT implementation and support the interpretation of empirical findings obtained from interviews. The combination of primary and secondary data enabled triangulation between legal provisions and organizational practices, thereby improving the credibility of the research findings.

The principal object of analysis was the implementation of VAT administration, including procedures for VAT collection, tax remittance, tax reporting, compliance with applicable tax regulations, and institutional factors influencing administrative effectiveness. Particular attention was devoted to identifying operational constraints associated with human resources, interdepartmental coordination, client compliance, supporting documentation, invoice issuance, and adaptation of digital taxation systems. These aspects were examined to determine whether VAT administration was implemented consistently with Indonesian tax legislation and administrative requirements.

Data were analyzed using qualitative descriptive analysis. Interview transcripts and documentary evidence were systematically organized, classified, interpreted, and compared with the applicable legal framework to identify patterns in regulatory implementation and institutional challenges. The analytical process emphasized the consistency between statutory obligations and actual administrative practices while identifying factors that facilitated or hindered effective VAT administration. Because this study sought to understand legal implementation rather than test causal relationships, no statistical model was employed. Instead, qualitative interpretation was used to generate comprehensive findings concerning regulatory compliance and organizational practices within Public Appraisal Services.

RESULT & DISCUSSION

The empirical findings demonstrate that the implementation of the Value-Added Tax (VAT) administration at KJPP Ni Made Tjandra Kasih generally conforms to the Indonesian tax framework established under the Law on Harmonization of Tax Regulations (Law No. 7 of 2021) and its implementing regulations. As a registered Taxable Entrepreneur (Pengusaha Kena Pajak), the firm has incorporated VAT obligations into its operational procedures, covering the collection, calculation, remittance, and periodic reporting of VAT arising from professional appraisal services. Interview evidence indicates that the organizational workflow has been structured to ensure that taxable transactions are identified, tax invoices are issued through the electronic invoicing system, VAT liabilities are remitted to the state treasury within the statutory period, and monthly VAT returns are submitted electronically. These findings suggest that regulatory compliance has become an integral component of organizational governance, rather than merely a statutory obligation.

The implementation process reflects the characteristics of Indonesia's self-assessment tax system, under which taxpayers are entrusted to calculate and report their tax liabilities. Such a system requires organizational capacity, internal control mechanisms, and administrative discipline to ensure compliance with the legal requirements. The evidence obtained from the research indicates that VAT administration at the firm follows four principal stages: taxpayer registration, transaction documentation and electronic tax invoice issuance, tax remittance, and VAT return reporting. These stages correspond to the administrative framework prescribed by Indonesian VAT legislation, indicating that the organization has translated statutory provisions into operational procedures.

From the perspective of legal certainty, the findings demonstrate that regulatory implementation has largely fulfilled the principle that tax obligations must be exercised in accordance with statutory provisions. Saidi (2011) argues that taxation derives its legitimacy from legal certainty, requiring both taxpayers and tax authorities to perform their respective obligations consistently within the framework established by legislation. The present findings support this proposition because VAT obligations at KJPP Ni Made Tjandra Kasih are administered through documented procedures aligned with prevailing tax regulations. However, empirical evidence also reveals that legal certainty cannot be evaluated solely by the existence of regulations. Effective implementation depends on the organization's ability to interpret evolving tax provisions accurately and apply them consistently to increasingly complex commercial transactions.

Although the overall administrative framework demonstrates substantial regulatory compliance, the study identified several operational issues affecting implementation. The most significant challenge is determining the taxable event for valuation services involving progressive or installment-based payments. Under such contractual arrangements, identifying the precise moment at which VAT becomes payable requires careful interpretation of the contractual provisions and tax regulations. Delays in determining the taxable event consequently influence the timing of electronic tax invoice issuance and VAT reporting. These findings illustrate that compliance with VAT legislation involves not only knowledge of legal rules but also the capacity to apply those rules appropriately in diverse contractual situations.

The study further demonstrates that organizational factors substantially influence the effectiveness of VAT administration. The interview results revealed that limitations in specialized human resources remain one of the principal obstacles to effective tax administration. The firm does not maintain personnel whose responsibilities are exclusively devoted to monitoring frequent regulatory amendments and technological developments in Indonesia's tax administration system. Consequently, tax-related responsibilities are distributed among administrative staff who simultaneously perform broader financial tasks. Such organizational arrangements increase the possibility of administrative delays whenever regulatory changes require immediate procedural adjustments.

Another important finding concerns the relationship between technical appraisal personnel and financial administrators. The study indicates that incomplete coordination between field appraisers and finance staff occasionally delays transaction reconciliation, resulting in postponed invoice preparation and VAT documentation. Because valuation services involve multiple operational stages, effective VAT administration depends on timely communication between technical and administrative divisions. These findings are consistent with Legal System Theory, which emphasizes that legal effectiveness depends not only on legal substance but also on institutional structures and legal culture. Therefore, regulatory compliance emerges as a multidimensional organizational process rather than a purely legal obligation.

External institutional factors also contribute to the challenges of implementation. Several clients demonstrated limited awareness of VAT obligations applicable to professional appraisal services, while delays in client payments and supporting documentation affected the timing of tax invoice issuance. Furthermore, periodic modifications to electronic taxation applications, including the e-Faktur system, require continuous procedural adjustments by administrative personnel. Although these issues did not fundamentally prevent compliance, they reduced administrative efficiency and increased the workload associated with maintaining VAT records.

These findings extend those of previous empirical studies examining taxation in different legal contexts. Utami (2024) emphasized that technological transformation creates new administrative challenges for taxation in the digital economy, whereas Rachmasariningrum (2020) focused on tax administration related to electronic commerce. Likewise, Astrina (2021) examined taxation from the perspective of legal justice, Suwarno (2006) analyzed VAT obligations relating to notarial services, Aditya (2022) concentrated on income tax regulation, and Sudewo (2009) investigated regulatory inconsistencies affecting maritime transportation. Collectively, these studies demonstrate the diversity of taxation issues addressed within Indonesian legal scholarship; however, none specifically evaluated the implementation of VAT administration within public appraisal service firms. The present research Therefore, this study contributes empirical evidence regarding a professional service sector that has received relatively limited scholarly attention while demonstrating that administrative effectiveness depends on the interaction between legal regulation, organizational capacity, and operational coordination.

From a practical perspective, the findings indicate that strengthening VAT administration requires organizational improvements alongside regulatory compliance. Periodic taxation training, continuous monitoring of legislative amendments, stronger coordination between technical and finance divisions, standardized documentation procedures, and systematic adaptation to digital taxation platforms would substantially enhance administrative performance. These measures not only reduce compliance risks but also reinforce institutional accountability and professional credibility. These recommendations are consistent with the empirical conclusion that sustainable tax compliance depends on organizational learning and adaptive administrative governance rather than mere adherence to formal legal provisions.

Overall, the research confirms that the implementation of VAT administration at KJPP Ni Made Tjandra Kasih substantially complies with Indonesian tax legislation while simultaneously revealing several institutional constraints affecting administrative effectiveness. Rather than indicating regulatory failure, these constraints illustrate the dynamic relationship between legal norms and organizational practice. Consequently, effective VAT administration should be understood as a continuous process that requires regulatory certainty, competent human resources, integrated organizational coordination, and technological adaptability. This integrated perspective constitutes the principal contribution of the present study to the literature on tax law and regulatory implementation in professional appraisal services.

CONCLUSION

The findings demonstrate that the implementation of Value-Added Tax (VAT) administration at KJPP Ni Made Tjandra Kasih has generally complied with the Indonesian taxation framework established under the Harmonization of Tax Regulations Law and its implementing regulations through the systematic execution of VAT collection, calculation, remittance, and reporting procedures as part of the firm's operational governance. Regulatory compliance is supported by the adoption of standardized administrative processes and electronic tax systems, reflecting the practical application of the self-assessment principle in professional appraisal services. Nevertheless, the effectiveness of regulatory implementation remains influenced by organizational and operational factors, including limited human resources specializing in taxation, incomplete coordination between technical and financial units, varying levels of client awareness regarding VAT obligations, delays in supporting documentation and payments, and the need for continuous adaptation to evolving digital tax administration systems. These findings indicate that legal compliance extends beyond adherence to statutory provisions and depends equally on institutional capacity, administrative integration and organizational adaptability. Accordingly, strengthening professional competencies, improving internal coordination, and continuously aligning administrative practices with regulatory developments are essential for achieving sustainable, transparent, and legally reliable VAT administration in public appraisal services while contributing to greater tax certainty, institutional accountability, and the broader effectiveness of Indonesia's tax governance framework.

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