**ABSTRACT**

**Shelvi Sheryanti / 38150125 / 2019 / Evaluation of Calculating, Deposit, and Reporting of Value Added Tax at PT. X Year 2017 / Advisor: Prima Apriwenni, S.E.,Ak., M.M., M.Ak.**

One tax that affects state revenues is Value Added Tax. The Indonesian government changed the Value Added Tax Regulations of Law Number 18 Year 2000 into Law Number 42 of 2009 which was effectively put into effect as of 1 April 2010. However, in its implementation, many taxpayers carry out VAT calculations, deposits, and reporting not in accordance with applicable laws . Problems that often occur are like human error or late in terms of paying taxes to the state.

VAT is a tax that is imposed on domestic consumption, both consumption of goods and consumption of services. Taxable Entrepreneurs have the obligation to make Tax Invoices, perform calculations, deposit, and report VAT. Tax Invoice is proof of tax levies made by Taxable Entrepreneurs who submit Taxable Goods or surrender of Taxable Services. Depositing and reporting of VAT by a Taxable Entrepreneur must be made no later than the end of the following month.

The research method used is a case study and the purpose of this study is descriptive. Data collection techniques in this study are documentation and observation. This study uses the following variables: calculation, deposit, and VAT reporting. The research data used is 2017, namely the Tax Period January - December.

From the research conducted, calculations and deposits during the Tax Period January - December 2017 the company has fulfilled its obligations and is in accordance with Law Number 42 of 2009. But the company has experienced delays in reporting on the February 2017 Tax Period so that it is subject to administrative sanctions according to applicable regulations.

The conclusion of the study is the calculation and deposit of the Tax Period January - December 2017 the company has fulfilled its obligations and has been in accordance with Law Number 42 of 2009. However, there are still one month reporting delays and this is not in accordance with applicable regulations.