

SOCIALIZATION OF THE IMPLEMENTATION OF TAX INCENTIVES DURING THE PANDEMIC PERIOD in BADAN USAHA MILIK DESA (BUMDES) KECAMATAN BATUJAJAR KABUPATEN BANDUNG BARAT

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Abstract

Local area Service Activities with respect to the Socialization of the Implementation of MSME Tax Incentives in the Pandemic Period In BADAN USAHA MILIK DESA (BUMDES) KECAMATAN BATUJAJAR – KABUPATEN BANDUNG BARAT. Local area Service Activities with respect to the Socialization of the Implementation of MSME Tax Incentives In BADAN USAHA MILIK DESA (BUMDES) KECAMATAN BATUJAJAR – KABUPATEN BANDUNG BARAT got an energetic reaction from BUMDes that have been completed well. BUMDes can complete the tax assessment parts of BUMDes appropriately, including the computation, installment and duty revealing accurately. BUMDes can exploit charge motivations during the COVID-19 pandemic.

INTRODUCTION

BUMDes is a Business Entity, equivalent to other Business Entities like PT or CV. Be that as it may, BUMDes is possessed by a town. Thusly, BUMDes has a similar situation as a Taxpayer as a Business Entity^[1]. The sorts of business substance

burdens that should be paid are PPh 21, PPh, 23, PPh Article 4 Paragraph (2), and VAT in the event that it has been affirmed as a Taxable Entrepreneur. BUMDes that are fruitful straightforwardly will likewise become citizens who can possibly contribute high expense incomes. The COVID-19 pandemic in Indonesia was first identified on March 2, 2020. The Corona Virus Disease 2019 (Covid-19) pandemic not just affects the chronic weakness of the human body, however an affects crumbling monetary conditions as shown by the decrease in different public financial exercises. Pandemic Coronavirus has prevailed with regards to obliterating different business areas around the world from enormous organizations to independent companies[2]. Numerous organizations are feeling the effect, in urban communities as well as in towns. This is likewise felt by a town monetary organization called the Village Owned Enterprise (BUMDes). The effect of COVID-19 is felt by BUM Des in different districts in Indonesia. BUMDes experienced shocks because of the COVID-19 flare-up which in a roundabout way affected the maintainability of BUMDes' organizations[3]. The adverse consequences are as a reduction in turnover, brief end of various laborers, to the impermanent conclusion of BUMDes organizations. BUMDes so far have played a part to play in further developing the town economy, so the condition will be much really stressing in case BUMDes can't keep up with their reality amidst this pandemic flare-up[4, 5].

The public authority proceeds to effectively try to give preventive measures against the Covid 19 infection. The public authority still up in the air to keep on reestablishing the economy. Different arrangement programs have been given by the public authority, one of which is the arrangement of duty impetuses. This duty improvement is given to assist citizens with confronting the effect of the Covid-19 pandemic. Duty motivating forces can be utilized with simple strategies online to keep away from the transmission of Covid-19. The motivation behind giving duty impetuses so the business area can have space to move amidst the current Covid-19 pandemic condition.

LITERATURE REVIEW

From the description over, a few things have happened to BUMDes, Batujajar District, West Bandung Regency, including BUMDes that have not carried out tax collection viewpoints appropriately and the utilization of expense motivations during the COVID-19 pandemic has not been executed. Likewise, the shortcoming of Human Resources is as yet restricted in understanding the idea of tax assessment on BUMDes, with the goal that BUMDes citizen consistence has not been completely executed. BUMDes accomplices situated in Batujajar District, West Bandung Regency, are generally occupied with the travel industry, estates and exchanging of fundamental necessities. Up until this point, they have not done their business exercises as they ought to as per the appropriate law. They actually need information and comprehension of how to work out parts of tax assessment, so the satisfaction of expense commitments can be done appropriately.

In view of the issues above, it tends to be detailed as follows:

1. Step by step instructions to expand comprehension of the tax collection parts of BUMDes including ascertaining charges, paying and revealing assessments as indicated by the sorts of expenses that emerge.

2. Step by step instructions to provide details regarding the utilization of BUMDes charge motivating forces during this COVID 19 Pandemic.

3. Essentially BUMDes is a Business Entity, equivalent to other Business Entities like PT or CV. In any case, BUMDes is claimed by a town. In this manner, BUMDes has a similar situation as a Taxpayer as a Business Entity. The kinds of business substance burdens that should be paid are PPh 21, PPh, 23, PPh Article 4 Paragraph (2), and VAT in the event that it has been affirmed as a Taxable Entrepreneur.

1. Satisfying the responsibility of instructors as specified in Law No. 20 of 2003 concerning the National Education System and Law No. 14 of 2005 concerning Teachers and Lecturers.

2. Satisfy and execute the Widyatama University Strategic Plan.

3. Working on the demonstrable skill of instructors in carrying out and applying their abilities.

4. Working on the capacity of speakers in understanding their support of the local area.

5. Foster people group abilities through local area administration exercises that affect local area change towards local area government assistance and public advancement.

6. Give information and expertise sharing to BUMDes in regards to monetary detailing and comprehend the computation and announcing of duty commitments accurately.

The advantages of this assistance action are;

1. For BUMDes

- Gain information and involvement with making monetary reports and comprehend charge computations and detailing effectively.

- Obtaining participation with colleges so different exercises did can be practical

2. For Batujajar District, West Bandung Regency

Create and be helped by the BUMDes improvement program from the Universities through this Community Service movement.

3. For Lecturers

Carry out the Tridharma program through PKM exercises and can execute hypothesis to the local area.

4. For Widyatama University

The accomplishment of the college work program as an execution of the Strategic Plan through this PKM and the satisfaction of the standards for satisfying institutional accreditation.

METODOLOGY

The kind of information utilized in this review is optional information that is quantitative. The meaning of quantitative as indicated by [6] is information as numbers or subjective information that is numbered.

Information and Data Sources

As per [7] quantitative technique is an examination strategy dependent on a positive way of thinking, used to inspect certain populaces or tests, information assortment utilizing research instruments, information investigation is quantitative or factual, determined to test foreordained theories.

Wellsprings of information taken in this review is essential information. As indicated by [7] characterizes essential sources as information sources that straightforwardly give information to information authorities.

Populace and test choice procedure utilized is basic arbitrary inspecting technique, specifically the taking of test individuals from the populace is done haphazardly regardless of the current layers in the populace.

Information Analysis Techniques and Data Validity

Information Validity Test

Legitimacy test is utilized to gauge the legitimacy or legitimacy of a poll. A survey is supposed to be substantial if the inquiries on the poll can uncover something that will be estimated by the poll [8].

Exemplary presumption test

The traditional suspicion test in this review was utilized to test the mistake of the relapse model utilized in the review. This old style supposition test is done before the arrangement of the relapse model, with the goal that the relapse model framed will create a BLUE (Best Linear Unbiased Estimator) gauge. The tests utilized are

ordinariness test, multicollinearity test, heteroscedasticity test and autocorrelation test.

RESULTS AND DISCUSSIONS

RESULTS

Targets will be focuses on that are set to be accomplished. Along these lines, the objectives of this Community Service action include:

1. Widyatama speakers can carry out their insight in doing local area administration.
2. BUMDes acquire comprehension and simplify monetary reports.
3. BUMDes can comprehend charge computations and assessment reports effectively, so BUMDes can consent in completing their tax collection viewpoints as per relevant laws and guidelines.
4. Acknowledgment of Community Service by Widyatama University teachers, particularly instructors of the Faculty of Economics and Business in understanding the Tri Dharma of Higher Education.
5. Plan a maintainable local area administration model that can be utilized in different components of local area administration in the objective field and different subjects later on.

DISCUSSIONS

Yield is the normal yield of Community Service exercises. The yields of this PKM action include:

1. BUMDes, Batujajar District, West Bandung Regency can simplify monetary reports precisely, convenient, dependable and solid.
2. BUMDes, Batujajar District, West Bandung Regency, can comprehend the assessment estimations effectively, so that expense announcing can be done accurately.
3. Acknowledgment of BUMDes citizen consistence as per pertinent laws and guidelines.
4. Foster Human Resources capacities by giving agreement and understanding identified with Accounting.
5. For Widyatama Lecturers, they can all the more likely get what is required locally, particularly in Baznas, to give criticism to the establishment to connection and match the educational program and needs locally.
6. Teachers give extra requests, that to give learning, it should be accomplished all the more genuinely, so the yield of graduates is more skilled.
7. Local area Service Activities can be distributed in papers:
 - Newspaper media
 - Youtube
 - PKM Simlibtamas award from Kemenristek Dikti
8. Understudy help by including understudies in this PKM movement with the point that understudies can become tutors, teachers and implementers locally.

The outcomes accomplished:

1. PKM Cluster exercises have been done appropriately and easily true to form.
2. BUMDes, Batujajar District, West Bandung Regency can simplify monetary reports precisely, ideal, dependable and solid.
3. BUMDes, Batujajar District, West Bandung Regency, can comprehend the estimation of PPh article 25 for BUMDes and announcing of BUMDes SPT.
4. BUMDes, Batujajar District, West Bandung Regency, sees how to exploit charge motivating forces during the COVID-19 pandemic, so that duties are not very oppressive for BUMDes.
5. Understudies know and comprehend Community Service exercises straightforwardly to the local area, for this situation the BUMDes entertainers,

Batujajar District, West Bandung Regency and actually help the method involved with making monetary revealing and deciding the expense of products fabricated effectively.

6. Teachers can blend with the local area and can carry out their insight straightforwardly to the local area. The necessities for the Tridharma of Higher Education for Lecturers are accomplished with this PKM movement.

CONCLUSION AND RECOMMENDATION

CONCLUSION

1. Local area Service Activities in regards to the Socialization of the Implementation of MSME Tax Incentives in the Pandemic Period at Village Owned Enterprises (BUMDes) Batujajar District - West Bandung Regency have been completed well.

2. Local area Service Activities in regards to the Socialization of the Implementation of MSME Tax Incentives in the Pandemic Period at Village Owned Enterprises (BUMDes) Batujajar District - West Bandung Regency got an energetic reaction from MSMEs that have been completed well.

3. BUMDes can do the tax assessment parts of BUMDes appropriately, including the computation, installment and expense announcing accurately.

4. BUMDes can exploit charge motivating forces during the COVID-19 pandemic.

DISCUSSIONS

1. This community service activity can be carried out regularly and for a longer time.

2. This community service activity can be carried out in some BUMDes again regarding the taxation aspect of Village Owned Enterprises (BUMDes) Batujajar District - West Bandung Regency

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