

ABSTRACT

Value Added Tax (VAT) plays a vital role in supporting state revenue, particularly in the port services sector, which holds a strategic position in national and international trade flows. This study analyzes the implementation of VAT on goods and service transactions at PT Pelabuhan Indonesia (Persero) Regional 2 Tanjung Priok, focusing on compliance with the latest regulations, including the policy of increasing the VAT rate from 10% to 11% and the planned 12% as stipulated in Law No. 7 of 2021.

The research employs a qualitative case study approach, involving in-depth interviews with management and treasury staff, observation, and company document analysis. The analysis focuses on four aspects: (1) VAT compliance, (2) alignment between government regulations and the company's internal policies, (3) impact on financial ratios (liquidity, profitability, operational efficiency), and (4) internal understanding of regulatory changes.

The results indicate that VAT implementation has complied with the prevailing tax laws, although challenges remain, including administrative complexity, limited understanding of new regulations, and technical issues in the e-Invoice reporting system. The VAT rate increase has resulted in higher cost burdens and affected the company's operational efficiency and cash flow. These findings highlight the need for adaptive corporate strategies to address rate changes, including improving internal tax literacy and optimizing reporting systems.

This study contributes to the taxation literature in the port services sector and provides practical recommendations for companies to enhance VAT compliance and management efficiency, as well as suggestions for the government to formulate more applicable and business-friendly regulations.

Keywords: *Value Added Tax, Tax Compliance, Tax Regulation, Financial Performance, Port Services.*