

## Analisis pajak penghasilan pada transaksi dana jaminan penyelesaian transaksi bursa = Income tax analysis on the guarantee fund transaction stock exchange (case studies in the Indonesian clearing and guarantee corporation)

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### Abstrak

Today Stock Exchange must giving a secure feel to all members for transaction process. On the process, they have to prepare guarantee fund, instead there are some fail or problem on payment. The appropriate rules done by Bapepam for all the stock exchange members who do the transaction, they have to pay 0.01% from the transaction. The Bapepam give this order to PT. Kliring Penjaminan Efek Indonesia as an institution to make sure all the transaction are safe and to manage it. The 0.01% payment from the all transaction done by the stock exchange members become a problem when The Director General of Tax make a letter about free tax for all stock exchange members and called as others asser. On several time Bapepam also make a letter about note that the money guarantee will call as contribution for all stock exchange members who pay it. So what will be happen if they dont have data about the money guarantee paid by all the stock exchange members, who will own it ? and what will happen if we cannot get the tax from it ? How big the potential tax we cannot get ? Then what the quitable means for all the tax payer if the guarantee fund deductible expenses?

This research use methode descriptif Analysis with Qualitative Approach. This methode use to make the theory more clear, to collect data, analyze it and get some conclusion. In this study, the writer find several subject which inside contradictory, there is no coordination to make a rule and the outcome will be wrong interpretation even could cost financial lost for tax payer. According to analyze by the writer it turn out that what the two institution doing is unproductive even they out of the principle about the guarantee fund. In the end, the conclusion is that we need to do more research, especially on law aspect, so that one cannot make a mistakes in the decision making process, accounting note, tax for money guarantee and overall a good system is necessary. The suggestion is we need to socialize our rules to all parties interest, need of strong basis of law to avoid financial lost for the country and tax payer.