

## Analisis tentang perlakuan khusus ppn dan ppn bm di pulau batam dan sekitarnya

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### Abstrak

Value Added Tax (PPN) and Sales Tax For Luxury Goods (PPn BM) is taxes that will be charge to valued added which appear because of production factors services in every business in order to organize, produce, distribute and trade goods and services to the consumer. Therefore, this thesis will discuss specific issues about Value Added Tax (PPN) and Sales Tax For Luxury Goods (PPn BM) at Batam Island aid surrounding Islands and how to regulate the PPN and PPn BM, in order to obtain the integrity in taxes.

The aim of this thesis are to study and explain the reason and the background of exclusive treatment at Batam Island and surrounding Islands, and to find out and describe the impact of the government's regulation on Value Added Tax (PPN) and Sales Tax For Luxury Goods (PPn BM) at Batam Island and surrounding Islands, also to analyze the regulation in order to engender the tax integrity.

According to the theory from the expert, an individual or an organization will get income tax claim in specific time limit as a result of income excluding the total amount of requirements in order to obtain, collect the debt, and to take care the income. Regulation in the Tax Law must be obeyed by the society without exclusion, in order to achieve tax integrity.

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This thesis performed analytic descriptive which used qualitative method as the methodology. The data were collected from literature review and interview in study field. The tax regulation not only regulates the `Value Added Tax and Sales Tax For Luxury Goods' Law, but also introduces the regulation that gives different thought from its basic concept. The problem is this tax regulation is really achieving the integrity of tax or not. The basic theory of tax describe the integrity of tax system if the regulation reflects the horizontal and vertical valued, which explain about the tax payment according to the basic structure of tax rate and cost precisely.

In conclusion, government disobeyed the Value Added Tax and Sales Tax For Luxury Goods Law at Batam Island and surrounding Islands, it can be seen from changes of Government Rule in many times which occurs at Batam Island and surrounding Islands. These changes will give impact to the investment and rise of basic needs. The government must adjust the Value Added Tax (PPN) and Sales Tax For Luxury Goods (PPn BM) Regulation; therefore, the exclusive treatment on Value Added Tax (PPN) and Sales Tax For Luxury Goods (PPn BM) will be regulate only at certain area at Batam Islands and Surrounding Islands not for the entire regions.