

Analisis mekanisme pemungutan PPN atas produk rekaman yang berpengaruh terhadap netralitas PPN dan perhitungan pajak terutang = Analysis of vat imposition mechanism of tax payable goods on recording product that are imposed or payable of vat

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=109197&lokasi=lokal>

Abstrak

The submission of recording products which include video and/or audio recording is regarded as submission of Tax Payable Goods that are imposed or payable of Value Added Tax. That provision is implicitly regulated in The Law No.8/1983 regarding Value Added Tax, as was last changed by Law No. 18/2000. Even though the alteration of the provision was regulated within different chapter, substantially the provision of Value Added Tax imposition on the submission of Video and/or audio recording products remains unchanged.

Further guidance toward the implementation of the Law was issued by The Minister of Finance and The Director General of Tax for its realization. The guidance of implementation is periodically modified to meet with particular condition. Up to this time, the guidance that has become the support for the implementation of VAT collection on video and/or audio recording products is The Decision of The Minister of Finance No.KMK-251/KMK.04/2002 dated May 31,2002 regarding the Alteration of the Decision of the Minister of Finance No.567/KMK.04/2000 concerning Other Value as Tax Assessment Base; The Decision of the Finance Minister No.KMK-86/KMK.03/2002 dated March 8,2002 concerning The System of Sticker Application in collecting and paying of VAT on the Submission of Video Recording products; The Decision of The Minister of Finance No.KMK-174/KMK.03/2004 dated April 2,2004 regarding Value Added Tax on the Submission of Audio Recording Products; The Decision of Director General of Tax No.KEP-81/PJ./2004 dated April 24,2004 and July 20,2004 concerning the determination of shape, size, color, contents, value text of VAT-PAID sticker and Assessment Base to calculate VAT on the Submission of Video Recording Products and the Pointing-out of Association that gives recommendation to the payment settlement of VAT-PAID sticker and system of settlement and its report; The Circular of The Director General of Tax No. SE-08/PJ.51/2003 dated April 2,2003 concerning the Value Added Tax on the Submission of Audio Recording products or Video Recording Products by distributor or agency or such; and the Circular of the Director General of Tax No. SE-05/PJ.51/2004 dated July 20, 2004, Issuance of Correction of the Decision by The Director General of Tax No.KEP-81/PJ./2004 regarding Value Added Tax on the submission of Audio Recording Products.

The mechanism of Value Added Tax collection on recording products as regulated in the above-said provisions has many controversial factors, for example, the collection of Value Added Tax that are imposed only to manufacturer level. Compared to the mechanism of Value Added Tax collection commonly applied, the so many controversial factors resulting will create problems to the neutrality of Value Added Tax as tax on consumption and also to the calculation of payable tax.

Problems over the imposition of Value Added Tax on the submission of video and/or audio recording products are analysed using descriptive-research analysis method. Justifying the Law of Value Added Tax 1984 and footing on the theory about Value Added Tax, there are some findings that the provisions regulating the mechanism of Value Added Tax collection on the submission of these recording products have given negative impacts to the Nation's income in its implementation. Value Added Tax collection applied only to the producers' level and the Tax Assessment based on the given average Selling Price changes Value Added Tax to become single stage tax that potentially causes the loss of value added objects appearing within the distributors level and multiple-tax imposition. Viewed from the side of the juridical formal and material justification, the said provisions not only deform the neutrality of Value Added Tax as tax on consumption, but also are in defiance of the Law of Value Added Tax of 1984.

The conclusion of the analysis over the problems is that the mechanism of VAT imposition on the submission of recording products has not achieved the targeted goal as mentioned in the VAT Law and the philosophy of VAT imposition as tax on consumption. The neglected neutrality in this tax imposition shall give influence toward the Tax Payers in calculating their payable tax that can also affect to the Nation's Income. It is therefore proposed that improvement efforts be made by changing current implementation guidance with a new one that juridical formal and material are not against VAT Law and in conformance with the philosophy of VAT as tax on consumption, but the improvement of the system shall be endeavored not to cause significant loss to the Nation.