

## Kepastian objek pajak pertambahan nilai atas gas bumi yang dialirkan melalui pipa transmisi dan distribusi serta implikasinya bagi biaya operasional perusahaan (studi pada PT. PGN Persero)

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### Abstrak

Natural gas is one kind of goods that belong to the goods that takes directly from the sources in VAT law. With no definitions about the criteria or limitation of goods that takes directly from the nature, it cause dispute between the taxpayer and tax investigator. The goal of this research is to analyses about the certainty of Value Added Tax (VAT) object (taxable goods) for transfer of natural gas from PT. PGN (Persero) Tbk. to customer. This research also explains about implication of VAT input that cannot be credited with operational expense.

The approach used in this research is qualitative approach. The research type is descriptive. The data collection technique used in this research is by reading the literature that focuses on the research, observation, and interview.

The result of this research shows that dispute between tax payer and tax investigator in determine the VAT object for natural gas, caused by no definition about the criteria or limitation of goods that takes directly from the nature in tax regulation. According to the concept of VAT that generalize all of goods and services is object to VAT, except for goods and services that state in the tax regulations. The exemption of VAT can be justified for the public goods (known as merit goods), may be designed to improve rightly or wrongly the progressively of VAT, the goods that too difficult to tax (not fill ease of administration principle). Based on that concept, goods that ready to consume, and if not difficult to tax, so that the goods are taxable goods or object to VAT. Even tough natural gas is public goods, however for the transaction of natural gas not difficult to tax, so natural gas that ready to consume is object to VAT. For Transfer of gods that exempted from VAT, the VAT input cannot be credited. VAT input that cannot be credited can be adds in operational expense. Beside can be adds on operational expense, the inappropriate application of regulation can emerge cost of taxation for enterprise.

Based on this research, definition about the criteria or limit of goods that takes directly from the nature and the limit of goods that already processes is not clearly stated in the tax regulation. It is desirable for tax regulator to publish regulation that clearly explained about that definition. That regulation should base on VAT concept and substance of the goods (substance over from principle).

VAT input that could not be credited by PT.PGN, the VAT invoice that accepted by PT. PGN, should be well administrated and must appropriate with the tax regulation, so VAT input can be used as expense for company. PT. PGN must discuss with tax regulator about regulation for natural gas more comprehensive to avoid the appeared the cost of taxation.