

## Kebijakan penurunan tarif pajak penghasilan pada wajib pajak badan perseroan terbuka : suatu tinjauan terhadap formulasi peraturan pemerintah nomor 81 tahun 2007

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### Abstrak

Some countries still depend on tax revenue for development. In developing countries, tax revenue is still favorite than revenue from other sectors, including in Indonesia. One of the most important variants of tax revenue is corporate income tax. In the end of year 2007, Government issued Regulation of Government of Number 81 in The Year 2007 by giving reduced rate of 5% income tax from the corporate highest rate in calculation of income tax to be used only for Go Public Corporate Taxpayer who fulfills some criteria which written in Regulation of Government of Number 81 in The Year 2007.

The approach used in this research is descriptive quantitative approach. The goal is trying to explain about justification of Regulation of Government of Number 81 in The Year 2007. Besides that, according to Regulation of Government of Number 81 in The Year 2007, researcher is trying to explain policy implementation of income tax reduce rate based on equity principle. The data collection technic used in this research is by read the literature which focus on the research, observation, and interview. The interview was done with tax government institution, an academic, taxpayer, and taxexpert.

This research results that the reduced corporate income tax rate is not correct to be implemented in Indonesia. It can be seen from the conditions of the taxpayer who will not get the facility if they are not Go Public Regulation who fulfills the criteria which written in Regulation of Government of Number 81 in The Year 2007 and the implementation of reduced income tax rate which is not fair based on equity principle. This Regulation of government could not be implemented yet because until May 2008 there was no exercise regulation such as Finance Minister Regulation.

Moreover, this research is also expected to give suggestions for government to rearrange Regulation of Government of Number 81 in The Year 2007, mainly policy for Taxpayer who will get the facility of reducing rate and to complete the exercise regulation by issuing Finance Minister Regulation and other exercise.

Based on equity principle, in the equal condition taxpayer would be taxed by using the equal tax rate (according to horizontal equity). Taxpayer who get unequal of economic ability would be taxed by using unequal tax rate.