

## **Analisis perbedaan dasar pengenaan Pajak Penghasilan (PPh) Pasal 23 dan dasar pengenaan Pajak Pertambahan Nilai (PPN) atas Engineering Procurement Construction (EPC) project**

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### **Abstrak**

EPC project meaning that a construction company will handle whole work, from designing activity, procurement and implementation construction. Base imposition withholding tax article 23 and Value Added Tax (VAT) on EPC project are from their service value. However, in fact EPC project have same treatment equal with construction services in general. This difference is happen because there are no specific regulation about the EPC project. The regulation that exist for now, just only controls about the taxation charge for the construction company in general.

The research is using quantitative approach in intention to have better understanding and interpretation about a social phenomenon through observation. This research is among descriptive research to describe research object based on the fact notice or as it is. Primary data gathering is acquired by doing in-depth interview to discover information from informant who is directly involve in EPC project especially with taxation division, the government who is making the policy, tax consultant, academician and association of constructions. Secondary data is acquired by literature study to optimize theoretical framework in deciding the purpose and goal of the research also the concepts and other theoretical material in conjunction with research problem. Data analyses are using qualitative data analysis based on field discovery, both primary and secondary data.

From the analysis that are conducted, it is found that the basic differences about the charge between withholding tax article 23 and basic charge of VAT on EPC project. The reason is there are differences of understanding the regulation that exist, this thing is practically cause some problems, whether it is between the EPC industrialist with the owner of the project, or between the EPC industrialist with the taxation checkers side. So, it is necessary for making the constitution regarding the tax object of EPC project . Next, specific taxation regulation about the EPC project needs to be created, to think of there are non similar understandings of the regulation that exist. With the existence of the specific special regulation about the EPC project, It is doubtfully will not cause the difference of understandings between the EPC industrialist and the owner of the project.