

## Evaluasi kebijakan pajak pertambahan nilai atas jasa giling tebu dengan pola bagi hasil = Evaluation of value added tax (VAT) policy on sugar cane milling services with profit sharing system

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### Abstrak

Berdasarkan SE-23/PJ.51/2000, setiap bagi hasil terutang PPN jasa giling tebu. Kenyataannya, sistem bagi hasil berasal dari kerjasama dengan karakteristik berbeda. Jadi, penting untuk mengkaji kebijakan PPN jasa giling tebu dengan pola bagi hasil. Penelitian menganalisis bagi hasil dari konsep taxable supply serta mengevaluasi kebijakan dengan kriteria Dunn. Pengumpulan data melalui wawancara mendalam dan studi kepustakaan. Hasil penelitian menunjukkan bagi hasil KSU tidak dapat dikenakan PPN karena tidak memenuhi syarat kumulatif normal approach. Secara umum, kebijakan PPN jasa giling tebu belum memenuhi kriteria Dunn. Kebijakan PPN jasa giling tebu sering menimbulkan dispute sehingga menambah cost of taxation terkait pengajuan keberatan dan banding.

.....According to SE-23/PJ.51/2000, every profit sharing is subject to VAT of sugar cane milling services. In fact, profit sharing system comes from cooperation with different characteristics. Therefore, it's important to review policy on VAT of sugar cane milling services with profit sharing system. This research analyzes profit sharing system from taxable supply concept and evaluates policy based on the criteria of Dunn. Data is gathered through literature study and depth interview. Research shows that profit sharing of KSU can't be subjected to VAT because it doesn't fulfill cumulative requirements of normal approach. In general, VAT policy of sugar cane milling services has not fully met the requirements for criteria of Dunn. VAT policy of sugar cane milling services often makes dispute that could potentially increases cost of taxation related to submission of objection and appeal.