

Analisis penerapan asas ease of administration dalam prosedur pengajuan fasilitas tax holiday = Analysis implementation of ease of administration principle in procedure of proposing tax holiday facility

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Abstrak

Penelitian ini mengangkat permasalahan yaitu kerumitan yang terjadi dalam prosedur pengajuan pemanfaatan fasilitas tax holiday oleh Wajib Pajak pemohon dan analisisnya jika dilihat dari asas ease of administration (certainty, simplicity, dan efficiency).

Tujuan dari penelitian ini adalah menganalisis penerapan asas ease of administration dalam prosedur pengajuan fasilitas tax holiday oleh investor asing dan juga kendala yang dihadapi oleh investor asing saat dalam masa prosedur. Pendekatan penelitian ini adalah kuantitatif. Penelitian dilakukan dengan wawancara terhadap informan terkait berdasarkan pedoman wawancara yang disusun, dan juga menggunakan data-data pendukung lainnya.

Hasil penelitian ini menunjukkan bahwa asas certainty belum sepenuhnya diterapkan asas simplicity sudah sepenuhnya diterapkan, sedangkan asas efficiency belum sepenuhnya diterapkan. Wajib Pajak pemohon juga menghadapi beberapa kendala selama mengajukan permohonan pemanfaatan fasilitas tax holiday seperti tidak adanya kriteria pasti penentuan durasi pembebasan Pajak Penghasilan Badan, terlalu lamanya menunggu hasil keputusan dari komunikasi antara Presiden dengan Kementerian pengusul, dan terlalu lamanya proses verifikasi dokumen oleh Tim Verifikasi.

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This issue of underthesis are the difficulties which happened during the procedure in proposing tax holiday facility by applicant and its analysis from ease of administration principle (certainty, simplicity, and efficiency).

The purposes of this research are to analysis the implementation of ease of administration principle in the procedure of proposing tax holiday facility and the obstacle which are faced by company during procedure period. The research approach is quantitative to the type of desciptive research. The research was conducted by asking informants regarding several questions in survey benchmark and used additional data.

The result showed that certainty principle is not fully fulfilled, simplicity principle is fully fulfilled, while efficiency principle is not fully fulfilled. The applicant also face several obstacle during the procedure period such as un certain criteria in determining corporate tax free duration and too long duration in waiting decision's communication between President and related Ministry and also verification process from Verification Team.