

Evaluasi kebijakan dasar pengenaan branch profit tax pada bentuk usaha tetap jasa konstruksi = Evaluation of branch profit tax base policy on construction service permanent establishment / Samantha Debora Noellivy

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Abstrak

[Perhitungan PPh Badan Bentuk Usaha Tetap (BUT) jasa konstruksi menggunakan metode penghitungan final namun perhitungan Branch Profit Tax (BPT) harus melalui pembukuan yang sudah dikoreksi fiskal. Terdapat inkonsistensi metode penghitungan antara PPh Badan dan BPT untuk BUT jasa konstruksi. Dengan menggunakan pendekatan kualitatif, penelitian ini bertujuan untuk menganalisis evaluasi dasar pengenaan BPT untuk BUT jasa konstruksi ditinjau dari prinsip netralitas dan kesederhanaan serta untuk mengetahui metode perhitungan yang tepat untuk dasar pengenaan BPT pada BUT jasa konstruksi. Hasil dari penelitian ini menyimpulkan bahwa prinsip netralitas telah terpenuhi sementara prinsip kesederhanaan tidak terpenuhi. Dasar pengenaan BPT pada BUT jasa konstruksi yang tepat adalah persamaan perhitungan dengan dividen yang diterima oleh perusahaan jasa konstruksi nasional.;The calculation of Corporate Income Tax is using schedular taxation method

whereas the calculation of the Branch Profit Tax, construction service permanent establishment has to calculate based on accounting method and fiscal correction. There is an issue of inconsistency of calculation method between Corporate Income Tax and Branch Profit Tax for construction service permanent establishment. By using qualitative approach, this research aims to analyze the evaluation of Branch Profit Tax base on construction service permanent establishment from neutrality and convenience of payment principles as well as to analyze the appropriate method for Branch Profit Tax base for construction service permanent establishment. The result of this research shows that the Branch Profit Tax base policy for construction service permanent establishment has fulfill the neutrality principle. However, the policy hasn't fulfill the simplicity principle. Furthermore, the appropriate method of Branch Profit Tax base for construction service permanent establishment is the same method for domestic construction company dividend., The calculation of Corporate Income Tax is using schedular taxation method whereas the calculation of the Branch Profit Tax, construction service permanent establishment has to calculate based on accounting method and fiscal correction. There is an issue of inconsistency of calculation method between Corporate Income Tax and Branch Profit Tax for construction service permanent establishment. By using qualitative approach, this research aims to analyze the evaluation of Branch Profit Tax base on construction service permanent

establishment from neutrality and convenience of payment principles as well as to analyze the appropriate method for Branch Profit Tax base for construction service permanent establishment. The result of this research shows that the Branch Profit Tax base policy for construction service permanent establishment has fulfill the neutrality principle. However, the policy hasn't fulfill the simplicity principle. Furthermore, the appropriate method of Branch Profit Tax base for construction service permanent establishment is the same method for domestic construction company dividend.]