

Menuju sistem pajak penghasilan pro corporate cash flow untuk mendorong kemajuan industri telekomunikasi

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Abstrak

The research that has been studied by International Telecommunication Union, mentioned that increase of 1% teledensity (The number of landline telephones in use for every 100 individuals living within an area) in one year will accelerate more less 3% of Gross National Product. That study showed the importance of telecommunication industry to economic growth. Nowadays, teledensity in Indonesia relatively low, so it can distort national economic growth, especially at non-urban area or villages that economically potential. For that reason, government should make policies that promote the development of telecommunication industry.

This dissertation analyzed characterization and tax treatment of income from some of transactions in telecommunication industry, based on international best practices. It also analyzed an opportunity cost, occurred as result of uncertainty. In this dissertation, the concept of Supply-side Tax Policy and opportunity cost developed in micro level, by analyzing the implications of dispute between tax ofncer and tax payer concerning type of income that occurs in telecommunication. for example leased bandwidth.

Opportunity cost in withholding income tax, can be measured from the lost of opportunity for telecommunication company to invest by building new telephones line, so the company can't get additional income. At the same time, the lost of opportunity to get additional income, will make government has no additional tax revenue and non tax revenue (PNBP) and contribution namely Universal Service Obligation (USO). The government also lost the opportunity to increase teledensity and telecommunication penetration at the villages.

For that reasons, this dissertation offer an alternative design of. income tax system namely Pro Corporate Cash-tlow Tax (PCCFT). PCCFT design developed from Supply-side Tax Policy concept, the policy that gives more 'room' to private to increase productivity. In this dissertation, PCCFT use policy two instruments. First, deregulation, by remove active income from withholding object, second, regulation, by regulate income characterization of transactions which occur in telecommunication. Thus, this dissertation also analyzes the implication of implementing PCCFT to telecommunication industry, and benetits of its implementation. The weaknesses that may happen in implementing PCCFT and another alternative income tax policy also be analyzed.

This research use constructivism paradigm with mixed approach. Combination of qualitative approach and quantitative approach used to answer research questions that can't be analyzed with one of that approach. The combination can be used as long as the only one paradigm used in the research.

The result showed that fee or payment of transactions that occurs in telecommunication industry, such as international roaming, leased circuit, and interconnection, should be characterized as technical services, rather than royalty or rent or income from movable/immovable property, because in doing business activity, the delivery of information related to services are technical nature if special skills or knowledge related to a technical field are required for the provision of such services. Therefore the existence of employees or other personnel engaged by the enterprise to furnish the services for such purpose, will determine the taxing right.

As a consequence of Tax Office doesn't analyze the characterization of income, uncertainties raise cost of taxation because taxpayer should pay fee for consultant to arrange tax objection and tax appeal. Besides that, the disputes raise opportunity cost as a result of an obligation to comply with prerequisite to submit tax appeal which compel taxpayer to pay 50% of tax debt, so the taxpayer can't use the cash-flow to expand his business.

The analysis proved that design PCCFT can minimize opportunity cost and offer some advantages. For corporate, PCCFT can rise potential revenue and minimize cost of taxation. For government, PCCFT can rise potential tax revenue, non tax revenue (radio frequency fee and dividend from PT Telkom, Tbk and PT Indosat, Tbk.), Universal Service Obligation, penetration telecommunication facilities in villages, tele-density, and job creation. Because tax incentives doesn't include in this PCCFT design, it will not create tax expenditure, so it won't be harmful for government.

The weakness in PCCFT design is that the government can not accelerate its spending. So, modification of PCCFT design can be developed by making tax rules more certain, simplify tax procedure, and determine presumptive tax properly. Even has a weakness, the advantages of PCCFT design more significant than its weakness. However, to reassure tax revenue, government should cover over its weakness by using instrument that has already existed, that is tax audit.

Implementing PCCFT should become a policy analysis priority, but at the early phase, government should determine type of industry selectively, because not all industry has a big magnitude or become enabler to other industries, such as telecommunication.