

Implementasi ketentuan pajak penghasilan atas biaya-biaya kegiatan pengolahan limbah industri: studi pada kawasan industri Jababeka Cikarang = Implementation of income tax on costs of industrial waste management activities: study on Jababeka industrial estate Cikarang

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Abstrak

ABSTRACT

Kegiatan pengolahan limbah industri merupakan upaya pelestarian lingkungan hidup di Indonesia. Melalui Pasal 6 Ayat 1 huruf a angka 5 dan Pasal 9 Ayat 1 huruf c angka 6 UU No. 7 Tahun 1983 sebagaimana telah beberapa kali diubah terakhir dengan UU No. 36 Tahun 2008 Tentang Pajak Penghasilan UU PPh beserta Peraturan Menteri Keuangan PMK turunannya, pemerintah telah mengatur biaya-biaya kegiatan pengolahan limbah industri berupa biaya pengolahan limbah dan biaya cadangan penutupan dan pemeliharaan tempat pembuangan limbah untuk usaha pengolahan limbah industri. Biaya-biaya tersebut dapat menjadi biaya pengurang dalam perhitungan PPh Badan. Penelitian ini bertujuan untuk menganalisis implementasi biaya-biaya tersebut dalam PPh Badan suatu perusahaan. Penelitian ini menggunakan pendekatan kualitatif. Hasil penelitian menunjukkan bahwa selama ini implementasi biaya pengolahan limbah sebagai biaya pengurang PPh Badan masih dalam koridor yang sesuai dengan UU PPh. Hal ini juga diterapkan di Kawasan Industri Jababeka Cikarang setiap tahun rata-rata 17 dari biaya-biaya operasional lainnya. Namun, besaran biaya cadangan memang tidak diatur secara spesifik menggunakan presentase tertentu. Peraturan lingkungan hidup yang dijadikan sebagai dasar peraturan belum mengatur secara rinci mengenai biaya cadangan sehingga kurang sesuai dengan asas pemungutan pajak dalam asas kemudahan administrasi ease of administration yaitu asas kepastian certainty . Melalui Pasal 6 UU PPh, Kawasan Industri Jababeka Cikarang merasa peraturan ini sudah cukup membantu dan memiliki dampak yang positif selama biaya pengolahan limbah selalu deductible menurut pajak. Melalui Pasal 9 UU PPh, pihak perusahaan belum menerapkannya sehingga belum dapat dilihat dampak yang nyata.

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ABSTRACT

Industrial waste management activities is an effort to conserve the environment in Indonesia. Through Article 6 Paragraph 1 letter a number 5 and Article 9 Paragraph 1 letter c number 6 of Law Number 7 Year 1983 as has been several times amended the latest by Law Number 36 Year 2008 on Income Tax and its derivative Minister of Finance Regulation PMK , the government has regulated the costs of industrial waste management activities in the form of waste treatment costs and backup cost of the closure and maintenance of a landfill for industrial waste management business. These costs can be deductible in the calculation of corporate income tax. This study aims to analyze the implementation of these costs in corporate income tax. This research uses qualitative approach. The results showed that the implementation of waste treatment costs as the cost of deducting corporate income tax is still in the corridor in accordance with the Income Tax Law. It is also applied in the Jababeka Industrial Estate Cikarang every year an average of 17 of other operational costs. However, the amount of the backup cost is not specifically regulated using a certain percentage. The environmental regulations that are used as the basis for the regulation have not been set in detail about the

backup cost so that they are less in line with the principle of tax collection in the principle of ease of administration ie certainty. Through Article 6 of the Income Tax Law, Jababeka Industrial Estate Cikarang feels this regulation is sufficiently helpful and has a positive impact as long as the cost of waste treatment is always deductible by tax. Through Article 9 of the Income Tax Law, the company has not implemented it so that it can not be seen the real impact.