

Analisis Pengenaan Pajak atas Jasa Serviced Apartment: Studi Kasus PT M = Analysis of Tax Imposition on Serviced Apartment Services: Case Study of PT M

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Abstrak

Perkembangan bisnis serviced apartment khususnya di DKI Jakarta diperkirakan akan terus meningkat hingga tahun 2024. Namun, pengenaan pajak atas jasa serviced apartment pada kenyataannya masih belum jelas sehingga menimbulkan adanya interpretasi yang berbeda oleh otoritas pajak dengan wajib pajak. Perbedaan interpretasi terhadap pengenaan pajak atas jasa serviced apartment ini menimbulkan adanya sengketa pajak, salah satunya terjadi pada PT M. Penelitian ini bertujuan untuk menganalisis sengketa pajak atas jasa yang diserahkan oleh PT M yang bergerak di bidang serviced apartment. Proses penelitian terdiri dari analisis: (1) substansi jasa yang diserahkan oleh PT M; (2) aspek pengenaan pajaknya berdasarkan asas certainty; (3) implikasi pengenaan pajak pada perusahaan serta (4) langkah penyelesaian sengketa pada tahap banding. Penelitian ini menggunakan pendekatan studi kasus pada PT M dengan metode penelitian kualitatif deskriptif. Hasil penelitian menunjukkan bahwa: (1) substansi jasa serviced apartment PT M adalah jasa persewaan yang dikenakan PPN; (2) ketentuan pengenaan pajak jasa serviced apartment PT M telah memenuhi asas certainty pada subjek dan objek pajaknya sehingga koreksi pemeriksa pajak tidak tepat; (3) pengenaan PPN atas jasa serviced apartment berimplikasi pada tarif pajak penghasilan efektif perusahaan yang lebih rendah; (4) penyelesaian sengketa pajak ke tahap banding dapat dilakukan dengan pertimbangan bahwa hakim pengadilan pajak dalam memutus sengketa memperhatikan interpretasi hierarki, sistematis, dan dinamis. Hasil penelitian merekomendasikan agar dapat diterbitkan aturan penegasan izin atas usaha jasa persewaan apartemen yang dikenakan PPN serta dilakukan peninjauan kembali atas aturan-aturan pajak terutama aturan pajak daerah sehingga lebih kekinian dan sejalan dengan UU PPN terbaru.

.....The growth of serviced apartment business in DKI Jakarta, is expected to increase until 2024. However, the imposition of taxes on serviced apartment services is still unclear, giving rise to different interpretations by the tax authorities and taxpayers. Differences in interpretation lead to tax disputes, one of which occurs in PT M. This study aims to analyze tax disputes on services provided by PT M, which is engaged in serviced apartments business. The research process consists of analyzing: (1) the substance of the services provided by PT M; (2) the tax imposition aspect is based on the certainty principle; (3) the implication of tax imposition on the company and (4) steps for dispute resolution at the appeal stage. This study uses a case study research approach at PT M with a descriptive qualitative method. The results showed that: (1) the substance of PT M's serviced apartment services is a rental service subject to VAT; (2) the provisions for the imposition of tax on PT M's serviced apartment services have fulfilled the certainty principle on the subject and object of the tax so that the tax auditor's correction is incorrect; (3) the imposition of VAT on serviced apartment services has implications for a lower effective corporate income tax rate; (4) the dispute resolution at the appeal stage can be done with the consideration that the tax court judges pay attention to hierarchical, systematic, and dynamic interpretations in deciding disputes. The results recommend that rules for confirming business licenses for apartment rental services subject to VAT be issued, and a review of tax rules, especially local tax regulations, to be more current and in line with the latest VAT Law.