

# Evaluasi Terhadap Hilangnya Hak Pengkreditan Pajak Masukan Berdasarkan Aspek Ease of Administration dan Proporsionalitas = Evaluation of Missing Input Tax Credit Rights Based on The Ease of Administration and Proportionality Aspect

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## Abstrak

Mekanisme pengkreditan pajak masukan membuat harga produk tetap kompetitif karena Pengusaha Kena Pajak (PKP) tidak menanggung beban Pajak Pertambahan Nilai (PPN). Walaupun demikian, hak pengkreditan pajak masukan dibatasi oleh ketentuan terkait tanggung jawab renteng dan pemenuhan ketentuan formal faktur pajak lengkap. Ketentuan terkait tanggung jawab renteng diterapkan melalui prosedur konfirmasi faktur pajak masukan oleh pemeriksa pajak kepada PKP penjual. PKP pembeli berpotensi kehilangan hak pengkreditan pajak masukan jika hasil konfirmasi menunjukkan bahwa PKP penjual tidak menyetorkan PPN yang dipungut atau menerbitkan faktur pajak tidak lengkap. Kedua ketentuan terkait pengkreditan pajak masukan tersebut menyebabkan terjadinya banyak sengketa antara PKP selaku Wajib Pajak (WP) dengan otoritas pajak, dimana otoritas pajak mengalami tingkat kemenangan yang rendah di tahap banding. Penelitian ini bertujuan untuk mengevaluasi hilangnya hak pengkreditan pajak masukan berdasarkan aspek kemudahan administrasi (ease of administration) dan proporsionalitas. Metode triangulasi berupa analisis konten atas putusan banding yang terbit selama periode 2017-2021, wawancara kepada fiskus, dan survei terhadap wajib pajak digunakan dalam penelitian ini. Hasil penelitian menunjukkan bahwa sengketa penerapan tanggung jawab renteng atas hasil konfirmasi faktur pajak 91% disebabkan oleh PKP penjual tidak melaporkan faktur pajak yang dikreditkan oleh PKP pembeli dan KPP penjual mengirimkan jawaban konfirmasi tidak ada tanpa disertai dengan penerbitan Surat Ketetapan Pajak. Wawancara kepada otoritas pajak menunjukkan bahwa ketentuan terkait dengan konfirmasi dalam KEP 754/2001 kurang jelas sehingga tidak feasible untuk dilakukan. Sementara itu, sengketa pengkreditan faktur pajak tidak lengkap disebabkan oleh ketidaksesuaian identitas penjual/pembeli, nomor seri faktur, tanggal faktur, deskripsi barang, kode faktur, penandatanganan faktur, dan penyebab lainnya seperti kurs. Hasil wawancara menunjukkan bahwa pelanggaran terhadap ketentuan formal dianggap sebagai bentuk ketidakpatuhan sehingga koreksi harus dilakukan meskipun ketentuan material terpenuhi. Survei terhadap 60 WP menunjukkan bahwa penerapan tanggung jawab renteng atas hasil konfirmasi dan ketentuan pengkreditan faktur pajak lengkap belum memenuhi aspek ease of administration berupa kepastian (certainty) dan efisiensi (efficiency), serta aspek proporsionalitas (proportionality). Penelitian ini berimplikasi pada perlunya perlindungan terhadap hak PKP pembeli melalui pemenuhan aspek ease of administration dan proporsionalitas agar jumlah sengketa dapat diturunkan.

.....The input tax crediting mechanism keeps product prices competitive because the Taxable Entrepreneur (TE) does not bear the Value-Added Tax (VAT) burden. However, the joint and several liability provisions and the legal formalism of complete tax invoices limit the TE's right to credit the input VAT. The tax auditor applies the joint and several liability provisions through the input tax invoice confirmation to the seller TE. The buyer TE may lose the right to credit the input VAT if the confirmation result shows that the related seller TE did not deposit the collected VAT or issued an incomplete tax invoice. The two provisions

related to crediting input tax have caused many disputes between TE as taxpayers and the tax authority, where the tax authority is facing a low win rate in the appeal stage. This study aims to evaluate the loss of input tax crediting rights based on the ease of administration and proportionality aspects. This study uses a triangulation method in the form of content analysis on appeal decisions published during the 2017-2021 period, interviews with the tax authorities, and surveys of taxpayers. The results showed that 91% of the dispute over the application of joint and several liability for the tax invoice confirmation results was caused by the seller TE not reporting the tax invoice credited by the buyer TE and the seller TE's tax office sending a none answer without issuing a notice of tax assessment. The interview with the tax authority shows that the provisions related to the confirmation in KEP 754/2001 are unclear, so it is not feasible. Meanwhile, the dispute over the crediting of incomplete tax invoice is caused by the discrepancy in the identity of the seller/buyer, serial number, date, item description, invoice code, invoice signing, and other causes such as exchange rates. The interview shows that violations of formal provisions are considered non-compliance, so adjustments must be made even though the material aspects are met. The survey of 60 taxpayers showed that the implementation of joint and several liability for the tax invoice confirmation results and provisions of crediting complete tax invoices did not meet the ease of administration aspects in the form of certainty and efficiency, as well as proportionality aspect. This research has implications for the need to protect the buyer TE's rights through the fulfillment of ease of administration and proportionality aspects so that the number of disputes can be reduced.