

# Evaluasi Implikasi Pajak Penghasilan atas Penerapan PSAK 73 Sewa = Evaluation of Income Tax Implications on the Implementation of the Statement of Financial Accounting Standards (PSAK) 73 Leases

Mirwan Efendi, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20524100&lokasi=lokal>

---

## Abstrak

Penelitian ini bertujuan menganalisis bagaimana praktik perlakuan PPh atas penerapan PSAK 73 Sewa dan dampak perpajakannya, kemudian mengevaluasinya sehingga dapat memberikan rekomendasi kebijakan. Selain itu, evaluasi juga mempertimbangkan perbandingan perlakuan PPh atas sewa di beberapa negara. Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan menganalisis regulasi dan hasil wawancara dengan wajib pajak, konsultan, dan regulator. Hasil penelitian ini merekomendasikan agar otoritas pajak memberikan penegasan terhadap rekonsiliasi fiskal atas penerapan PSAK 73 Sewa, komponen dalam perhitungan DER sebagai dampak penerapan PSAK 73 Sewa, serta mengatur nilai bruto persewaan yang menjadi Dasar Pengenaan Pajak (DPP) Pajak Penghasilan final Pasal 4 ayat (2) sewa tanah/bangunan. ....This study aims to analyze how the practice of treating income tax on the application of PSAK 73 Leases and its taxation impact, then evaluates it so that it can provide policy recommendations. In addition, the evaluation also considers a comparison of the treatment of income tax on leases in several countries. This study uses a qualitative descriptive approach by analyzing regulations and the results of interviews with taxpayers, consultants, and regulators. The results of this study recommend that the tax authorities provide confirmation of the fiscal reconciliation on the implementation of PSAK 73 Leases, components in the calculation of DER as a result of the implementation of PSAK 73 Leases and regulate the gross rental value which is the tax base of the Final Income Tax Article 4 paragraph (2) land/building leases.