

Evaluasi pemungutan pajak pertambahan nilai atas perdagangan melalui sistem elektronik bagi pemungut di KPP Badan dan Orang Asing =  
Evaluation of VAT collection on trading through electronic system for VAT collector at Foreign Corporate and Individual Tax Office

Gilang Kusumabangsa, author

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Abstrak

Penelitian ini bertujuan mengevaluasi pemungutan Pajak Pertambahan Nilai (PPN) atas perdagangan melalui sistem elektronik (PMSE) bagi pemungut berdasarkan asas pemungutan pajak "The Four Maxims". Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan studi kasus. Pengumpulan data dilakukan menggunakan teknik wawancara terhadap 11 narasumber yang berasal dari Pemungut PPN PMSE dan Otoritas Pajak serta analisis dokumen berupa data pembayaran dan pelaporan PPN PMSE.

Hasil penelitian menunjukkan bahwa pemungutan PPN PMSE di Indonesia telah memenuhi asas keadilan, kenyamanan dan efisiensi berdasarkan "The Four Maxims". Namun pemungutan PPN PMSE di Indonesia belum memenuhi asas kepastian meliputi ketidakpastian definisi di dalam peraturan, status hukum pemungut, mekanisme penentuan Dasar Pengenaan Pajak, prosedur perpajakan, dan pengenaan sanksi.

.....This research aims to evaluate the Value-added Tax (VAT) collection on trading through the electronic system (TTES) from the TTES VAT Collector's perception, based on "The Four Maxims" tax collection principle. This research uses a qualitative research method with a case study approach. Data was collected using interview techniques with 11 respondents from TTES VAT Collectors and tax authorities and document analysis in the form of TTES VAT payment and report data.

The results showed that TTES VAT collection in Indonesia has fulfilled the equality, convenience and efficiency principles based on "The Four Maxims". However, the collection of TTES VAT in Indonesia has failed to meet the criterion of certainty, owing to uncertainties in the definition, the legal status of the collector, the method for calculating the tax basis, tax procedures, and the enforcement of fines.