

Analisis Formulasi Kebijakan Pengecualian Pajak Penghasilan atas Dividen Luar Negeri bagi Wajib Pajak Orang Pribadi pada Undang-Undang Nomor 11 Tahun 2020 (Perubahan Sistem Pajak Worldwide menjadi Sistem Pajak Semi-Territorial) = Analysis of Income Tax Exemption Policy Formulation on Foreign Dividend for Personal Taxpayer in Law Number 11 Year 2020 (Changing the Worldwide Tax System to a Semi-Territorial Tax System)

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Abstrak

Penelitian ini membahas mengenai analisis formulasi kebijakan pajak pengecualian pengenaan pajak penghasilan atas dividen luar negeri yang diterima oleh wajib pajak orang pribadi. Pengecualian pengenaan pajak penghasilan atas dividen luar negeri bagi wajib pajak orang pribadi yang terjadi akibat pengesahan Undang-Undang Nomor 11 Tahun 2020 mengindikasikan terjadinya pergeseran sistem pajak Indonesia yang semula menganut sistem pajak worldwide menjadi sistem pajak semi teritorial. Pengeleminasian pajak penghasilan atas dividen merupakan salah satu kebijakan yang cukup krusial mengingat proporsi penerimaan pajak Indonesia masih mengandalkan dari sektor pajak penghasilan. Penelitian ini merupakan penelitian kualitatif bersifat deskriptif. Kebijakan ini belum sepenuhnya melalui tahapan proses formulasi kebijakan akibat tidak ditemukannya alternatif kebijakan masalah. Kebijakan pengecualian dividen dari luar negeri yang diterima oleh wajib pajak pribadi dilatarbelakangi oleh kondisi laju pertumbuhan perekonomian Indonesia bergerak lamban yang disebabkan oleh daya saing Indonesia yang dinilai rendah, terjadinya perlambatan pertumbuhan ekonomi secara global, kurang meratanya pertumbuhan ekonomi antar daerah di Indonesia, kurang optimalnya kapasitas produksi nasional yang disebabkan oleh kurang berkembangnya industri manufaktur, permasalahan efektifitas reformasi birokrasi serta tata kelola data yang dinilai masih kurang baik, sehingga menghambat kemudahan dalam berusaha (ease of doing business).

.....This study discusses to analyze the formulation tax policy of exemption from the imposition of income tax on foreign dividends received by individual taxpayers. The exemption of income tax on foreign dividends for individual taxpayers that occurred as a result of the ratification of Undang-Undang Nomor 11 Tahun 2020 indicates a shift in the Indonesian tax system which originally adhered to the worldwide tax system to a semi-territorial tax system. Elimination of income tax on dividends is one of the most crucial policies considering the proportion of Indonesia's tax revenue still relies on the income tax sector. This research is a descriptive qualitative research. This policy has not yet fully gone through the stages of the policy formulation process due to the absence of alternative policy problems. The policy of exemption from foreign dividends received by private taxpayers is motivated by the condition of Indonesia's slow pace of economic growth due to Indonesia's low competitiveness, global economic slowdown, uneven economic growth among regions in Indonesia, less than optimal capacity. National production caused by the lack of development of the manufacturing industry, problems in the effectiveness of bureaucratic reform and data management which are considered to be still not good, thus hampering the ease of doing business. However, this policy still needs to be reviewed considering the self-assessment system adopted by the Indonesian tax system and improvements in the administration side in terms of supporting regulations regarding investment

provisions made outside of financial institutions to avoid tax evasion loopholes and tax disputes.