

Optimalisasi pemungutan PPh atas bentuk usaha tetap di Indonesia: studi kasus pada KPP Badora = Optimization of the income tax collection on permanent establishment in Indonesia: a case study at Badora tax office

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Abstrak

Related to economic globalization era, many big scale companies make decision to hold their business in other countries. Indonesia as developing country also includes the nation actively conducts their efforts to attract investors. As the consequences of the business, many big scale companies develop their business in Indonesia. The form of business activities that many conducted by the big scale companies is branch (permanent establishment).

The income tax on the permanent establishment ("PE") operation actually represent great potential tax object, but the enforcement on its tax imposition still has not optimal yet. Therefore, the loss of fiscal potential contained in each BUT activity should be anticipated by Directorate General of Taxation by formulating the efforts that may be conducted by the Directorate General of Taxation in supporting the optimization of the income tax revenue on this PE. Moreover, the hindrances facing the tax imposition on this PE revenue should be identified carefully in order to seek the proper handling efforts.

The determination of the profit amount on the companies will be fit with the actual condition and is not conducted hypothetically if carried in resident country. However, in case the business is conducted in the source country, its consequences that the source country also requires the cost in order that the business may operate. Therefore, the source country also should be given the taxing right on the business income gained by PE in the source country. How far the taxing right of the source country on the income from its region is determined by some criterion. The main criteria of PE is a "fixed place of business", namely there is a permanent place to conduct the business activities in the source country.

The purpose of this thesis is to describe the treatment of income tax imposition on PE in Indonesia, arising issues and efforts that may be conducted by the Directorate General of Taxation in order that the collection of income tax on PE is more optimum.

The used research method in this thesis writing is descriptive analytical method. The research was conducted through interviews with some tax official and tax officers, tax consultants, taxpayers and the potential taxpayers. The document investigation was conducted based on the scientific works and the tax regulations either based on the law, its implementation terms, or terms contained in tax treaties.

Based on the research conducted in the field it was known that Badora Tax. Office had no sufficient capabilities to be able to identify BUT especially for the activity type of service provider. The difficulty to detect PE existence of the activity type of service provider also can not separated by the existing weaknesses

in Badora Tax Office it self.

From analysis result was obtained conclusion that activity type of activity type of service provider actually represents the very potential tax object, but it was not explored optimally, as hindered by the low understanding especially concerning international tax (especially on PE) and the minimum English language ability in the tax officers, and the limited staff fully understanding the type of business of each PE taxpayer.

On the above conclusion, that it is suggested to improve the English language capability and the understanding on the international tax knowledge, it is better to hold the special education periodically and in sustainable way.