

Analisis perlakuan pajak penghasilan atas reksadana ditinjau dari prinsip netralitas dan revenue adequacy

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Abstrak

[At] in the middle of the 2003, Director General of Tax release an idea to abstract tax incentive of mutual funds which [is] its investment portfolio base on bonds Its meaning, exemption of bonds interest of mutual funds as income tax object as arranged in [Code/Law] Number 10 year 1994 will be negated. this Idea appearance will not be discharged from growth of industry of mutual funds which [is] spectacular as long as 2001-2003. Level of fund of amount exist in mutual funds " opening" Director General of Tax's eye about level of existing tax potency if/when tax incentive abstracted. Background by [the] mentioned, writer interest to perform [a] furthermore research to idea. Title which finally writer select;choose [is] " Analysis Treatment of Income Tax of mutual funds Evaluated from Principle of Neutrality and of Revenue Adequacy".

Formulation of problem becoming the this topic of research [is] how growth of industry of mutual funds along with policy of taxation [him/it], specially which [is] its investment portofolio base on bonds, related to the level of tax potency able to become acceptance of tax , how big tax sector contribution to acceptance of state in the effort government create the condition of fiscal sustainability , do repeal of income tax incentive of mutual funds which [is] its investment portfolio base on bonds have on schedule, and what implication of repeal of revenue incentive to growth of mutual funds [in] time later.

To [reply/ answer] the problems, collected data from various source of analysis with descriptive method qualitative. Result of the analysis [is] later;then made [by] premise to analyze to treatment of income tax of mutual funds evaluated from principle of neutrality and of revenue adequacy. Output the yielded [is] right time for the imposition of taxation to mutual funds, and level of proper income tax tariff to mutual funds (precisely, obligation interest of mutual funds).

Result of research which [is] indicate that income tax incentive to mutual funds [do] not in parallel and as according to order and principles of normative imposition, principal specially justice and neutrality. Particularly, fact show the tax incentive have out of the target from target of initially and there [is] indication " insincere" by whereas [party/ side]. Relate to sufficiency of acceptance of tax (revenue adequacy), repeal of incentive will give addition acceptance of State of very big tax sector [of] its benefit to defrayal of State expense.</i>