

Analisis Kebijakan Tarif Efektif Pajak Pertambahan Nilai atas Penyerahan Emas Perhiasan oleh Pedagang Emas Perhiasan = Policy Analysis of The Effective VAT Rate on Supply of Gold Jewelry by Gold Jewelry Traders

Bella Almira, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920537610&lokasi=lokal>

Abstrak

Penelitian dilakukan untuk mengetahui latar belakang diterbitkannya PMK No. 48/2023 serta implementasinya jika ditinjau dari dengan menggunakan asas pemungutan pajak ease of administration dan prinsip netralitas. Penelitian dilakukan menggunakan pendekatan post positivisme. Jenis penelitian yang digunakan adalah penelitian deskriptif, penelitian murni, penelitian cross-sectional, dan pengumpulan data dilakukan dengan menggunakan teknik pengumpulan data penelitian lapangan serta studi literatur. Hasil yang diperoleh dianalisis dengan teknik analisis data kualitatif. Hasil dari penelitian menunjukkan bahwa terdapat tiga latar belakang dibuatnya kebijakan PMK No. 48/2023, yaitu memberikan kepastian dari sisi ketentuan pengkreditan pajak masukan, memberikan keadilan bagi pedagang emas perhiasan, dan memberikan kemudahan serta kesederhanaan administrasi dari segi penentuan besarnya PPN terutang. Dengan latar belakang tersebut, PMK No. 48/2023 ditujukan dapat mencapai voluntary compliance dan revenue productivity. Penerapan ketentuan PPN atas penyerahan emas perhiasan oleh pedagang emas perhiasan berdasarkan teori ease of administration dari segi asas certainty tidak terpenuhi, asas efficiency tidak terpenuhi, dari segi asas convenience of payment terpenuhi, dan asas simplicity tidak terpenuhi. Penerapan ketentuan PPN atas penyerahan emas perhiasan ditinjau dari prinsip netralitas menunjukkan adanya distorsi kepentingan ekonomi akibat adanya kepentingan perpajakan, baik dari segi pedagang emas perhiasan maupun konsumen.

.....The research was conducted to find out the background of the issuance of PMK No. 48/2023 and its implementation when viewed from using the principle of tax collection ease of administration and the principle of neutrality. The research was conducted using a post-positivism approach. The type of research used is descriptive research, pure research, cross-sectional research, and data collection is carried out using field research and literature studies data collection techniques. The results obtained were analyzed using qualitative data analysis techniques. The results of the research show that there are three backgrounds for the making of the PMK No. 48/2023 policy, namely providing certainty in terms of VAT input crediting provisions, providing justice for gold jewelry traders, and providing administrative convenience as well as simplicity in terms of determining the amount of VAT payable. With this background, PMK No. 48/2023 aims to achieve voluntary compliance and revenue productivity. The application of VAT on supply of gold jewelry by gold jewelry traders based on the theory of ease of administration in terms of the principle of certainty is not fulfilled, the principle of efficiency is not fulfilled, in terms of the principle of convenience of payment is fulfilled, and the principle of simplicity is not fulfilled. The application of VAT on supply of gold jewelry based on principle of neutrality shows a distortion of economic activity due to taxation interests, both in terms of gold jewelry traders and consumers.