

Analisis Koreksi Pengkreditan Pajak Masukan atas Pemanfaatan Barang Kena Pajak Tidak Berwujud antara Pihak Afiliasi oleh PT X = An Analysis on Input Tax Credit Correction on the Utilization of the Intangible Taxable Goods between Affiliated Parties by PT X

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Abstrak

Koreksi pajak terkait pemanfaatan harta tak berwujud antara pihak afiliasi dapat terjadi di pos Pajak Pertambahan Nilai. Pemanfaatan Barang Kena Pajak tidak berwujud oleh PT X dianggap tidak berhubungan dengan kegiatan usaha karena tidak memenuhi syarat eksistensi dan manfaat ekonomis sehingga dilakukan koreksi oleh pemeriksa. Penelitian ini bertujuan untuk menganalisis penerapan PER-32/PJ/2011 terkait koreksi pajak masukan atas pemanfaatan Barang Kena Pajak Tidak Berwujud antara pihak afiliasi oleh PT X dan penerapan prinsip kewajaran dan kelaziman usaha dalam pengkreditan pajak masukan atas pemanfaatan Barang Kena Pajak Tidak Berwujud antara pihak afiliasi. Penelitian ini menggunakan pendekatan kualitatif dengan metode kualitatif. Teknik pengumpulan data digunakan wawancara mendalam dan studi literatur. Hasil penelitian menemukan bahwa PT X telah menerapkan prinsip kewajaran dan kelaziman usaha dalam transaksinya, serta mengkreditkan pajak masukan sesuai ketentuan sehingga koreksi pemeriksa berdasarkan SE-50/PJ/2013 kurang tepat. Selain itu, ketentuan mengenai prinsip kewajaran dan kelaziman usaha dalam pemungutan PPN atas pemanfaatan Barang Kena Pajak Tidak Berwujud dalam penerapannya masih menimbulkan perbedaan persepsi karena belum jelas pengaturannya. Penerapan prinsip kewajaran dan kelaziman usaha dalam kasus PPN tanpa adanya ketentuan yang mengatur justru menimbulkan ketidakpastian dalam penafsiran yang ada.

.....Tax correction regarding the utilization of intangibles between affiliated parties could be done in Value Added Tax post. The utilization of taxable intangibles goods by PT X was regarded not related with their business activities because the utilization wasn't qualified with their existence and economic benefit so the value was corrected by tax officials. This research was aimed to analyze the application of PER-32/PJ/2011 regarding tax correction on Input Tax on the Utilization of the Intangible Taxable Goods between Affiliated Parties by PT X and the application of arm's length principle on input tax credit on the Utilization of the Intangible Goods between affiliated parties. This research used qualitative approach and qualitative method. Interview and literature studies were used to collect data for the research. The result of this research are PT X had applied arm's length principle in their transaction, and applied the input tax correction in accordance with the law, so the tax correction based on SE-50/PJ/2011 wasn't quiet correct. This research also found out that the law regarding the application of arm's length principle on the value added tax collection on the Utilization of the Intangible Taxable Goods is still giving different interpretation because the rule isn't clear yet. Thus, the use of arm's length principle in Value Added Tax case without any rules to rule so will lead to uncertain interpretation.