

## Analisis kebijakan pengenaan pph pasal 23 atas jasa pemasangan iklan di media cetak melalui withholding tax system

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=124925&lokasi=lokal>

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### Abstrak

*Starting on April 2007, The Directorate General of Taxes has imposed Income Tax Article 23 of advertisement installing services at printed media by withholding tax system. Since the 2006 tax revenue did not reach its target, this policy is established as one of way to fulfill tax revenue in 2007 and years after it. The industry itself is in the financial unstable condition. This research begins with the fact that income from advertisement installing service is categorized as business income, which net income is difficult to determine before end of tax year because there are no exact amount of both revenues and expenses yet. It causes the difficulty in determining the accurate tax rate of Article 23 that is collected by withholding tax system. The inaccurate tax rate of Article 23 itself may affect the company's cash flow.*

The research has two purposes: (1) to find out the policy's backgrounds in imposing Income Tax Article 23 on advertisement installing services at printed media by withholding tax system; and (2) to explain the problems occur during the accomplishment of the impositions of Income Tax Article 23 on advertisement installing services at printed media. In order to accomplish the purposes mentioned above, this research done by qualitative approach using depth interview as qualitative data collection technique. This research can be also classified into descriptive, pure, and cross-sectional research.

The results show that the reasons in imposing Income Tax Article 23 on advertisement installing services at printed media are: (1) to input advertisement installing services at printed media to taxation system in order to save its tax potential; (2) to explore a potential tax revenue from advertisement installing services transactions at printed media; (3) to help increasing the government's revenue during the year. This research also proves that this Article 23 imposition causes several problems: (1) lack of proper socialization from tax officer causing less awareness of tax withholder in withholding printed media's taxes; (2) dispute between user and advertisement agents in determining the party that obliged to withhold the Article 23 taxes of printed media as a result of bias procedure; (3) decreased daily budget of printed media; (4) increased administrative burden for both user, printed media, and tax officer.