

Analisis aspek Pajak Pertambahan Nilai (PPN) atas transaksi pengadaan kapal laut (Vessel) dalam industri pelayaran

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Abstrak

The Voyage Transportation must be have a ship, it's mean divided of Purchased and Chartered. My description of purchasing is purchased from supplier company to build up new a ship, and charter is service provided by entrepreneur for party which is required ship with charter system. Aspect VAT to Purchasing is a new ship must pay when surrender supplier a ship company with owner. VAT to charter is a ship still must pay attention to transaction with the side of lessee charterer, that is with the side of owner of goods directly, intermediary which is not liner of national commercial, intermediary, which is liner of national commercial, or with overseas Tax payer, because to transaction each party there is treatment different of imposition of it. For that is this research to sees regulation of taxation to transaction buying and ship charter and knows why there are treatment difference of VAT between company in the voyage industry. Research approach of performed within this research applies qualitative approach. As for reason of researcher applies qualitative approach is mean to comprehends the social phenomenon to comprehend social phenomenon about transaction of buying and charter a ship in the voyage Industry . In qualitative approach of theory doesn't become central counselor for researcher in designing research and interprets research data. But theory only be applied as assisting comparator or instrument clarifies data characteristic. From result of analysis problem about treatment between different a company trading national with company non trading national in exemption VAT, hence can be taken conclusion as follows in transaction of buying and rental services ship at sea transport industry in country has not equal. Is mean because of no definition company trading national that is clear based on regulation. So, the implication exemption to company non trading national can't get facility from Directorate of General tax. Finally, VAT not equal for a shipping company in Indonesia.