

Evaluasi kebijakan pajak pertambahan nilai atas barang hasil pertanian = Value added tax evaluation policy of agricultural products

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Abstrak

[ABSTRAK

Kebijakan Pajak Pertambahan Nilai (PPN) atas barang hasil pertanian telah mengalami pergeseran, dari yang semula tidak dikenakan PPN menjadi dikenakan PPN. Penelitian ini menggunakan metode kualitatif diskriptif bertujuan untuk mengevaluasi kebijakan PPN atas barang hasil pertanian, menganalisis implikasi perubahan kebijakan PPN berdasarkan asas revenue productivity, dan menganalisis pertimbangan kebijakan barang hasil pertanian menjadi barang kena pajak (BKP) atau non BKP. Hasil penelitian menunjukkan bahwa perubahan kebijakan atas barang hasil pertanian menjadi dikenakan PPN, telah sesuai dengan legal character PPN yaitu general, namun karena sektor pertanian termasuk dalam kategori hard to tax maka perlu adanya desain kebijakan khusus atas Pajak Masukannya dikarenakan implikasi dari perubahan kebijakan tersebut, petani dan pengusaha barang pertanian harus menanggung biaya administrasi, daya saing menurun dan terganggunya cash flow. Hasil analisis prinsip revenue productivity, menunjukkan bahwa terdapat kenaikan penerimaan pajak akibat perubahan kebijakan PPN atas barang hasil pertanian. Sementara berdasarkan hasil penelitian juga diperoleh data bahwa 30 negara memberikan fasilitas khusus berupa zero rated, exemption atau reduced rate terhadap barang hasil pertanian yang dapat menjadi pilihan kebijakan.

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ABSTRACT

The Value Added Tax (VAT) Policy on agricultural products has shifted agricultural products from non-taxable to taxable goods. This study applies descriptive-qualitative method in order to, evaluate the appropriateness the VAT Policy on agricultural products, analyse the implication of the VAT Policy on national tax revenue using revenue-productivity principle and analyse government's consideration in determining agricultural products as either taxable (BKP) or non-taxable goods (non-BKP). The result shows that the new Value Added Tax (VAT) Policy on agricultural products has been on the right path in accordance with the legal character of VAT, general. However, as the agricultural sector is hard to tax, a certain policy is required in stipulating VAT-in crediting mechanism. In fact, this new policy has lowered local farmers and entrepreneurs' competitiveness and significantly disrupted their cash flow. The result of revenue- productivity analysis shows that the new VAT Policy increases national tax revenue. Eventually, data obtained reveals that 30 nations offer VAT facilities on agricultural products such as zero-rate, exemption or reduced-rate policy; these could be solution to this problem., The Value Added Tax (VAT) Policy on agricultural products has shifted agricultural products from non-taxable to taxable goods. This study applies descriptive-qualitative method in order to, evaluate the appropriateness the VAT Policy on agricultural products, analyse the implication of the VAT Policy on national tax revenue using revenue-productivity principle and analyse government's consideration in determining agricultural products as either taxable (BKP) or non-taxable goods (non-BKP). The result shows that the new Value Added Tax (VAT) Policy on agricultural products has been on the right path in accordance with the legal character of VAT,

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