

## Analisis pengenaan withholding tax terhadap pola bisnis industri rumah produksi dengan stasiun televisi = Analysis of the assessment withholding tax to business industrial pattern of production house and television station

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### Abstrak

Keberhasilan pemungutan pajak pada dasarnya tergantung atas tiga pilar utama yaitu undang-undang, aparat dan Wajib Pajak. Unsur pertama, undang-undang harus jelas, pasti dan mudah dimengerti. Unsur kedua, aparatnya. Aparat harus profesional dan memberikan contoh yang baik dan tidak sewenang-wenang. Unsur yang ketiga adalah Wajib Pajak. Wajib Pajak harus patuh dan taat terhadap ketentuan perpajakan. Kepatuhan dan ketaatan Wajib Pajak dapat terjadi bila Wajib Pajak merasa diperlakukan adil dari segi peraturan dan memperoleh pelayanan serta penghargaan dari fiskus. Yang perlu digaris bawahi adalah besarnya tarif pajak tidak boleh mematikan objek pajak dalam menjalankan usahanya. Pajak usaha jasa penyiaran dilakukan menggunakan system withholding tax dimana pemotongan pajak terhadap rumah produksi dilakukan oleh pihak ketiga dalam hal ini stasiun televisi. Tingginya biaya produksi akibat rebutan pemain pemeran dikalangan rumah produksi terutama artis-artis populer yang punya kemampuan mengangkat rating program acara menyebabkan melambungnya honor artis yang sangat berpengaruh terhadap biaya produksi. Sedangkan harga jual produksi sulit untuk ditingkatkan akibat perolehan iklan yang terbatas dengan makin banyaknya stasiun televisi yang beroperasi. Tarif pajak penyiaran sebesar 15 % sesuai PPh 23 sangat mengganggu cashflow rumah produksi. Kenyataan dilapangan seringkali rumah produksi menolak pemotongan pajak tersebut. Hal ini seringkali mengharuskan stasiun televisi mengambil jalan tengah dengan melakukan gross up yang sesungguhnya merupakan penyimpangan dari ketentuan yang berlaku serta bila fiskus melakukan crosscheck dan terdapat perbedaan angka maka pihak stasiun televisi diharuskan membayar kekurangan beserta denda sebesar 2 % setiap bulan dengan ketentuan maksimum 24 bulan. Dampak dari kondisi diatas terlihat dilapangan, selain banyak rumah produksi yang meminta perlakuan gross up terlihat pula bergugurannya rumah produksi serta banyak keseragaman acara antar stasiun TV. Dengan demikian kreativitas rumah produksi menjadi mandeg dan pemirsa dirugikan dengan disuguhi program acara dengan kualitas rendah. Deregulasi kebijakan tarif withholding tax dapat menghidupkan usaha jasa penyiaran tanpa mengurangi pemasukan negara karena dapat dialihkan ke SPT PPh badan rumah produksi yang dampaknya sangat berarti bagi pemirsa serta perolehan pajak pemerintah dimasa yang akan datang.

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The successful of the tax holding is basically depended on three main elements there are constitutions/law, Tax officer/tax collector and taxpayer. First element, the constitutions/law have to be clearly, surely and easy to understand. Second element, the tax officer. The officer have to be professional and give a good sample and not arbitrary . The Third element is taxpayer. Taxpayer have to be obedient and meekly to the taxation rules. The Obedient and taxpayer adherence can be happened when taxpayer feel fair treated in regulation facet and get the good service and appreciation from fiscus. What requires to be underlined is the level of tax rate may not stop the tax object in running its effort. Taxation of broadcasting service is using

withholding tax system where the assessment withholding tax to production house is conducted by third-hand in this case is television station. The height of production cost of effect of capture of characterization player among production house especially popular artists which have ability to lift-up the program rating cause the raise-up of artists payment is reflected to the production cost. While selling price of the production is difficult to improve by an effect of finite acquirement advertisement with the more number of television station operating. The rate of taxation broadcasting of 15 % according to PPh-23 is very bothering the production house cashflow. In field fact, the production house often to refuse the assessment withholding tax. This matter oftentimes oblige the television station take a middle way by doing a gross up that truthfully represent the deviation from the standard rule and when tax officer do the crosscheck and found a difference number, so the television station is obliged to pay for the minus with fine equal to 2 % every month (maximum 24 months). The affect of that condition is seen in field, besides a lot of production house asking for a gross-up treatment, is also have been seen the fall-off the production house and also a lot of similarity program television among the television stations. Thereby, the creativities of the production house become to desist and the audience is harmed by given with the low quality of program television. Regulation of Withholding Tax Rate policy can animate the effort broadcasting service without reduce the state income because it can be transferred to SPT PPh of production house institution which its meaningful impact for the audiences and the state acquirement of tax in a future.