

Tinjauan atas kebijakan pajak pertambahan nilai pada usaha eceran yang tidak berbadan hukum untuk memperluas obyek pajak (Tax Base): berdasarkan hasil survei terintegrasi 2003 Biro Pusat Statistik

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Abstrak

In order to create Sustainable National Growth, financing national growth through our own source of income especially from taxation is a necessity. The Tax Collection role in Indonesia budget has become very dominant and even bigger compared to the amount collected from gas and oil income. This condition emphasizes the big hope that the future development will be significantly determined by the Taxpayer awareness in paying their taxes, also effectiveness and efficiency in tax collection. One of the way to increase the effectiveness of taxation role as source of government financing is to broaden the tax base for Value Added Tax (VAT) until the retailer level.

Retailer is one of the business that does not required a big initial capital funding and the procedures or the bureaucracy for developing this business is simple but at the same time have the potential to grow into a larger business scale. This can happen because of the products sold by retailer depend on Demographic growth, Economical growth, Society culture, Technological Advancement, Globalization, infrastructure, also Law and Regulation. Many of retailers in Indonesia do not come in form of Legal Business Institution. The Tax regulations, especially VAT regulations is not clear enough, thus creating a potential loss in VAT collection since the number of GDP from retailer sector is significant.

The Issue discussed in this thesis is how far the VAT regulation in Indonesia regulates the retailer business specifically the one without legal business institution based on the 2003 integrated survey by Biro Pusat Statistik to broaden the tax base and the comparison with similar treatment from others countries joint in OECD (Organisation for Economic Co-operation and Development) in order to draw suggestion and revision for the Indonesia VAT regulation itself. The Method used in this thesis is Descriptive Studies on Retailer Business data and Theoretical Analysis on current Indonesia VAT regulation,

The result of the research shows that the registration process for retailer business is still not clearly and specifically described in VAT regulation. This is important to give certainty to retailer businessman for their VAT treatment, while the choice to become VAT Subject is based solely on the awareness of the retailer businessman. Treatment among others OECD countries is clearer in regulating the compulsory registration on the similar business even on exclusion for retailer business from VAT. The tax limitation on retailer business in Indonesia is still high where it can be used as tax avoidance on the gross profit margin. The treatment for tax limitation in other countries of OECD is also high but in the same time it give a compulsory registration for Retailer Business. The Tax collection mechanism through VAT Crediting Mechanism is already being regulated in VAT law, but having the choice to report the taxable amount can distort the VAT collection.