

Upaya mengoptimalkan ekstensifikasi wajib pajak bentuk usaha tetap (studi kasus pada KPP Badora Dua) = Efforts to optimize extensification of permanent establishment tax payer (case study on KPP Badora Dua)

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Abstrak

A contracting state cannot tax the profits of an enterprise (resident) of the other Contracting State unless it carries on its business through a permanent establishment (PE) situated therein. Hence the establishment of a PE is a main condition that the source country can impose taxes on profits from foreign business activities.

Considering the importance of a PE to a source country in terms of imposing taxes on foreign business activities, therefore in order to optimize tax revenues, Directorate General of Tax (DGT) must carry out extensification efforts optimally on PE. Whether these extensification efforts on PE are optimal or not really depends on DGT's capability in identifying and declaring PE status of Foreign Taxpayers that engage in business activities in Indonesia.

Based on the result of the research which has been done through a series of interview with relevant parties, it can be concluded that extensification efforts of PE which have been done by DGT especially KPP Badora Dua are not optimum enough. The main source point of these not so optimum extensification efforts is due to the not optimal process of PE identification being done.

There are various problems that cause PE identification could not be done optimally, which are: unavailability of sufficient data, weak skills of DGT's human resources, the lack of comprehension of the industry being supervised, the rapid growth of telecommunication and information technology, the high mobility of Foreign Taxpayers, taxpayer's poor knowledge as to the concept of PE, the tendency to impose Income Tax article 26 on every transaction having to do with Foreign Taxpayers, and also the reluctance of Foreign Taxpayers to register itself in as a PE.

To optimize PE extensification efforts, the DGT is advised to increase its capability in identifying and declaring the PE's status through development of a comprehensive and up to date data bank, stepping up employees know how, more intense cooperation with business association and certain technical departments, intensifying counselling to tax payers, renegotiation of Tax Treaties, increasing the quality of service and tax administration, and taking the follow-up steps intensively of the results of extensification.