

# Analisis pengenaan pajak pertambahan nilai atas jasa interkoneksi pada perusahaan jasa telekomunikasi ditinjau dari azas keadilan di PT XY - suatu perusahaan jasa telekomunikasi di Jakarta

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## Abstrak

This research is carried out by literacy study and field research at a telecommunication service company which located in Jakarta, with the main problem, does the imposition of VAT on interconnection service has already reflect the equality principle for those whom participating in this business. Second problem, are there any alternatives of the VAT imposition on interconnection service, so it will be closer to the criteria of equality, by also keeping the simplicity of administration procedure.

After making a comprehensive research, the conclusion that can be embraced from this research is the need of an ideal condition that is the equality of tax especially VAT. The connection that can be inferred from variables on this research is the determination of the center point (trade off) between the ability to pay and the simplicity of procedure. The center point could be different in each country depends on the situation and regulation in each country. Means, it should be decided and agreed in every country about the concept of equality of VAT which will be applied. This agreement will become the foundation of the Law and also accompany the Law of VAT that are going to be implemented in the country.

Until now, the potential of inequality still occur in VAT imposition on interconnection service in telephone communication service. This inequality can occur because of the VAT imposition on interconnection service give priority to the simplicity of tax administration, by impose VAT on all interconnection service without consider cases and facts on the field. This phenomena occur on the transfer or delivery of interconnection service by operator which does not have any agreement about financial settlement on interconnection service. The operator of telecommunication service can not refuse the demands for interconnection traffic because of the regulations in telecommunication business, but in the other hand the telecommunication service operator can not have its right to collect the tax, that is to receive the payment for the transfer of interconnection service. If the transfer or delivery of interconnection services as mention above are still imposed with VAT, the operator will not gain its justice because the company will burden much, those are, the burden of expense on the transfer of interconnection service and the burden of VAT its self. The imposition of VAT in this case will also isolate the goal of VAT its self that is to tax the consumer's consumption and place the entrepreneur (seller) as a party whom collect and deposit the taxes from the consumer's obligation.

The potential of inequality in VAT imposition on interconnection service must be avoided by finding alternative ways and regulations. One of the action that can be made is to regulate the obligation of each operator in order to push them making an agreement about financial settlement on interconnection service, base on specific criteria. This regulation can be done by Mutual Agreement between Directorate General of Taxes with other related department or directorate, eg. Ministry of Communication and Information.