

Pengenaan pajak penghasilan dari transaksi sewa guna usaha (leasing) suatu tinjauan tentang upaya pemerintah untuk mencegah terjadinya penghindaran pajak = Taxation policy of leasing revenue: a review to the government's strategy to prevent tax evasion

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Abstrak

This thesis is discussing about possibility of tax evasion in leasing transaction with option rights (finance lease). The study is using qualitative inquiry method with analytic descriptive type, which analyzed the described data collection from the inquiry, in order to obtain conclusions and provides necessary advises in relation to the results. Data collecting was performed through documentation research and field study.

Basically, leasing transaction is leasing the use of an object that provides economical ability addition such revenues to performing parties. The lease party will gain revenue in a form of leasing payments, while to the lessee the leased object is used to add their production capacity, which lastly increasing their profit. Revenue accepted by these leasing parties is a tax object that adds the taxpayer's properties; therefore, the revenue obtained from such leasing is one of the country's revenue resources.

For leasing activities, the government has issued a taxation regulation that facilitates companies who tend to invest, but not having capital in cash, they could purchase through a leasing, where the completion of its main price can be burdened.

The main issue discussed in this study is: whether the taxation regulation of the leasing with options revenue is precise?

Discussion in this thesis is to expose whether the effective taxation regulation to finance lease is precise and comply to its transaction substances thus far. In addition, also studying possibilities of tax evasion that able use by the concerned parties within a finance lease.

The study results showed that the substance of a leasing with options is a finance transaction, and it is not a lease transaction for the properties ownership is eventually on the lessee, and the lesser functions only as an affording party for the purchase. Therefore, regulations that cope with its taxation shall be adjusted.

The leasing with option performance is not comply to the deductible-taxable principles, because of installment paid by the lessee in every period, which comprises the main installment plus leasing reward, is a deductible expense of the lessee. In the other side, the lessee is only recognized revenue from its leasing reward, thus the tax-object to the lessee is the accumulation of entire accepted leasing rewards.

In the leasing with option, the lessee taking the benefit of leasing deadline that has shorter period than the leased object's economical age, as noted on the Decree of Financial Minister of the Republic of Indonesia

no. 1169/KMK.01/1991 regarding the Leasing. This is caused by a quite short term, lessee is able to have the property and its cost is mostly burdened as a revenue deductive, which surely profitable in a view of taxation. In the late of leasing term, lessee is only booked the cost of the leased object, worth to its residual value, which will deduct with its economical age. For this accelerated depreciation, there will be an opportunity to evade tax or lessen its tax burden.

By concerning finance lease as a cost transaction, will making lessee not hanker to execute early termination for there is no more incentive or a tax evasive opportunity able to use through installment recognition as a deductible expense.

To cope with the problem, suggested that the government to review the related regulations to taxation against finance lease, thus its taxing basis complies with its transaction substances. And also to suggest the government to procure anticipation means of tax evasion on finance lease by issuing a relevant regulation.