

Perlakuan pajak penghasilan atas transaksi sewa guna usaha (leasing) pada PT. Y = Income tax treatment of leasing transaction in PT. Y

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Abstrak

This thesis covered the income tax treatment of leasing transaction in PT. Y. The topic was chosen after the writer have had seen so many regulation about leasing practical. It became a curiosity for the author, whether some regulation does not match to other, or the confusion that might happen among the users. Subject matter of these researches is what the tax clerk might do in a leasing transaction to meet the income tax system regulation. With a list, taxation duty that has been accomplished by PT Y, divergence that is occurred in the leasing, and the efforts in order to make the leasing transaction is more appropriate to the tax income regulation. The research method is a descriptive approach to the case study, which is a research about status of the subject matter that links with some specific phase.

Leasing defined as a practical of cost activity that supply capital goods according to either option right or non-option right to some lessee to used for the installment. There are draft theories in this thesis. First, economy principle from a leasing transaction which contain leasing that define from various theories and the divergence in leasing with a transaction such as renting activity, hire purchase, installment sales and credit loan, the advantage and disadvantage of a leasing transaction activity. Second, taxes, which generally contain tax definition, basic law of tax in Indonesia, taxes from various opinions, tax function and tax principle. Third, the tax and account treatment of leasing transaction, tax and account treatment from a leasing transaction as well.

Income tax system from a leasing transaction is contained with tax income policy, act of tax linking to a leasing transaction, which is the decree of the republic of Indonesia and Exposure Draft as well. The Author also adding the certainty rules that is interrelated with leasing industries in Indonesian which contains Presidential decree of the Republic of Indonesia about the financing institution, circular letter from the Ministry of Finance Affairs, Ministry of Industrial Affairs, and Ministry of commerce Affairs about the operation license of the leasing company, the regulation, and the implementation systems of financing institution.

Author has had interviewing PT Y as a lesser, some lessee from PT Y and tax staff in Madya Tax Service Office Central of Jakarta and Central Tax Office of Directorate General of Taxation as research object to build the body of work in this thesis. From the interviewed, they had given the answers of the subject matters in this thesis for the author. The taxes staff had suggested the author to review some tax policy. Capital goods grouping that mentioned in the Decree of the Minister of Finance of the Republic of Indonesia which had been adapted to a valid income tax law. Whereas from the lesser and lessee, the author obtaining some complains due to the divergence which are occurred in the fields and the lack of comprehension of the taxation rules from the lessee: Therefore, the author has obtained more comprehension about the cases that

related with a leasing transaction which occur in the fields it self.

The interviewed with all those three parties has been analyzed by the author is connected to subject matter in these thesis. And it could be connected as well with income tax policy and the implementation regulation upon leasing transaction. The author found that implementation regulation of tax is still inappropriate yet one and another. The unstable and inappropriate law could merge some problem, which caused the lesser, and the country loosed.

There are some conclusion from these research which is the lesser had claimed that the tax clerk ask for the fee, but that was before Madya Tax Service Office had been formed. Some more, there is lack of knowledge of the tax clerk according to leasing transaction's policy. According to the conclusion above, Tax Commission has changed all the Tax Service Office into Madya Tax Service Office, such as Tax Service Office Madya central of Jakarta. Training and education are suggested to tax clerk to enhance human resource among Directorate General of Taxation.