

Penentuan Pajak Pertambahan Nilai terutang atas penyerahan paket program acara ke stasiun televisi oleh rumah produksi

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=124407&lokasi=lokal>

Abstrak

Media Industry in Indonesia nowadays has grown so fast, one of these Industries is TV Station. TV Station usually does not make its own program, that's why they need production house to make the program. The program that was made by the production house was sold to the TV station to get broadcasted. On it's principle, the object of this transaction is same product, the TV program. But to decided whether the program is an object of VAT and when the VAT owed depends on the contract that was made by the production house and the TV Station.

The method of the research is qualitative approach with descriptive method. The purpose of the research is to find a detailed comprehension about the determination of the obligation of the VAT from the deliverance of the program, especially about the object classification and when the VAT owed. Information was collected using library, field research, and interview with General Tax Directory (DJP), PPFI, 'XX Creative' Production House and 'QQ Cinema' Production House.

From the research on the production house, the deliverance mechanism that has been done by the production house and TV Station can be divided into 5 (five); they are fixed purchase system-object of this transaction is the taxable goods; an owed order of service system-object of this transaction is the taxable services; profit sharing system-object of this transaction on tangible and intangible object; rent system-object of this transaction is intangible object; and blocking time-object of this transaction on tangible and intangible object. The selling transaction of this TV program can be defined as VAT owed.

To determined the VAT object of the program, can be done by reviewing the article on the contract that regulate the right to have the copyright of the program and when the program was made. If the copyright of the program belong to TV Station, the VAT owed for the tangible object, but if the copyright belong to the production house, the VAT owed for the intangible object. If the program was made by an order from the TV station, the VAT owed for services object. Next, to determine when the program was VAT owed is adjusted with the article on the contract that regulate the deliverance and the payment mechanism.