

## mengkritisi objek pajak penghasilan pasal 23 berdasarkan konsepsi withholding income tax dan international best practice

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=124951&lokasi=lokal>

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### Abstrak

Giving the authority of law income tax to the government for decided kind of service as income tax object article 23, evoke extend income tax object article 23, that is not only as a passive income but also as a business income.

There is two analytical questions in this research, the first is how to implications of extend income tax object article 23 for the government, with holder and income tax receiver. The second, what the suitable of tax object that can change to be a saw with holding income tax article 23 base on with holding income tax conception and international best practice.

This research used qualitative approach with a descriptive research type to describe an objective with facts that revealed. The collecting data technique itself is done by a literature study from various sources like an article, book, internet and in-depth interview with some informants who are related with this research.

The result of this research shown that development income tax object article 23 has an implication to the government such as increase tax acceptance, decrease cost collection, and have opportunity cost. For with holder have burden. Moreover, for implication to income tax receiver is the cash flow tax receiver can be decrease, time of money lose, and increase compliance cost. Base down it holding income tax conception and international best practice, the suitable object as income tax object article 23 is passive income.

This research recommended, the administration tax system in the government need to be fixed, giving reward to with holder, apply proper income tariff that cannot disturbed the cashflow, clarify the object of income tax article 23 with giving definition and sample from the object, streamline income tax article 25.