

Kebijakan pajak pertambahan nilai atas penyerahan surat kabar di Indonesia

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Abstrak

Newspapers have important function like information, education, entertainment, economic and other function. Because those functions, associate of newspaper ask tax exemption to Government. Beside that, in Indonesia, newspapers penetration is still low and tax incentives expected can increase this penetration. Until this time, Indonesia Government sets newspaper as VAT object. Study about effectively exemption tax on newspaper must be done in order to get incentive tax usefull. Exemption tax is revenue cost by government. The observer calculated tax exemption on newspaper to know how it can influence cost of structure in Penerbit X and cost of production in Penerbit Y.

This research used qualitative approach, by means of literature study, which emphasize books as an object and field study with collecting data by interviewing and also using secondary data. The field study is being executed by interviewing finance and tax accounting at daily newspapers publisher company. The research object limited only on sources data in two newspapers publisher company in DKI Jakarta region.

The objective of this research is to describe policy of VAT on newspaper in past time and the implementation policy of VAT on newspaper today. This research is also to suggest about policy on taxation for seen as contribution for Directorate General of Taxation (Direktorat Jenderal Pajak).

The result of this research show that between 1986 until 1990 newspapers got tax incentives, VAT Accounted on Government (PPN Ditanggung Pemerintah). Regulation are used President?s Decision (Keputusan Presiden). Because of that time Taxation Act of Value Added Tax did?nt regulated about tax incentives. That policy had no influence with selling price of newspaper and on March 1990 this policy stopped with consideration more and more stable of live press publisher commonly. Implementation of VAT appropriate with regulation. The final conclusion of this research is tax exemption on newspapers have no significant influence on cost production of newspapers.