

Analisis perlakuan pajak penghasilan atas transaksi obligasi negara ritel (ori) ditinjau dari asas keadilan

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=126168&lokasi=lokal>

Abstrak

Government needed more income to raise the national budget. They issued instruments to collect income from citizen through debt and foreign currency. Government released Governmental Bonds for domestic market, which sold in retail (ORI) and for international market in foreign currency. Government also presented a law execution regulation to give certainty for the consumers or the taxpayers.

Governmental Regulation Number 6 which published in 2002 distinguished the tax procedure for the bonds which imposed only on transactions tradable and reportable to the stock exchange. Income derived or taken from obligation transaction should be based on a global taxation. While, for the international bonds were given the facilities by the government. We would assume that there was an inequality between the bonds for domestic market and for international market. In global taxation, we should not differentiate the income by the source.

This research used a quantitative descriptive as the research method. The type and data collection techniques used (1) literature research including on various taxation regulations and another related documents and (2) field research using interviews with such related parties as tax academicians, government as issuer and regulator. They gave several opinion which created differences in equity perspective.

Government figured the debt as the best instrument to raise government income. They considered that attracting foreign investor by giving them tax facility was necessary to raise the budget. They named their policy as their budgeting and regulating function. But, we should notice that domestic investor might think the inequality of the tax burden.

Therefore, it was suggested to make a comprehensive and equal policy. Based on tax principle, that tax should be fair and equal. It became fair that tax imposed on the income earned from the same source (instrument) equally. If one of them was given the facility, so the other should be given the same facility.