

Kebijakan Pajak Pertambahan Nilai atas ekspor jasa perdagangan = The Value Added Tax policy on export of trade services

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Abstrak

Penelitian ini membahas mengenai kebijakan Pajak Pertambahan Nilai atas ekspor jasa perdagangan di Indonesia. Kebijakan tersebut secara khusus tertuang dalam Surat Edaran Jenderal Pajak No. SE-145/PJ/2010 mengenai Perlakuan PPN atas Jasa Perdagangan, khususnya pada butir 3 huruf c, d, dan e. Tujuan penelitian adalah menjelaskan mengapa Dirjen Pajak menetapkan ekspor jasa perdagangan sebagai penyerahan jasa perdagangan di dalam Daerah Pabean, bagaimana kebijakan PPN atas ekspor jasa perdagangan ditinjau dari konsep taxable supplies dan destination principle, serta bagaimana perlakuan PPN atas ekspor jasa seharusnya menurut kelaziman internasional. Penelitian ini merupakan penelitian deskriptif dengan pendekatan kuantitatif.

Hasil penelitian ini menyimpulkan bahwa ekspor jasa perdagangan telah sesuai dengan konsep taxable supply dan penyerahan ekspor jasa perdagangan yang ditetapkan sebagai penyerahan jasa perdagangan di dalam Daerah Pabean tidak sesuai dengan konsep destination principle. Alasan Dirjen Pajak adalah terkait dengan masalah pengawasan yang belum cukup memadai untuk dikenakan PPN dengan tarif 0%. Kelaziman internasional atas pengenaan PPN atas ekspor di beberapa negara Asia Pasifik sebagian besar sudah menganut destination principle.

.....This research discusses the Value Added Taxes policy on export of trade services in Indonesia. This policy is particularly reflected in Circular Letter Director General of Taxation Number SE-145/PJ/2010 regarding the Value Added Taxes Treatment of Trade Services, especially in point 3 letter c, d, and e. The research's objectives are to explain why DG of Taxation determine export of trade services as a supply of trade services within the Customs Area, how the VAT policy on exports of trade service is seen from the concept of taxable supplies and the destination principle, as well as how the treatment of VAT on export of services suppose to be according to international practice. The type of research is descriptive using quantitative approach.

Based on the results, the writer has found that the trade services export has been in accordance with the concept of taxable supply, and the exports of trade services that has been determined as a supply of trade services within the Customs Area is not in accordance with the concept of destination principle. Reasons from the DG of Taxation is related to supervision issues which still insufficient to be burdened by VAT at the rate of 0%. On the other hand, international practice for the imposition of VAT on exports of services in some Asia Pacific countries has been using the destination principle.