

Analisis pajak penghasilan joint operation jasa konsultansi pada bidang konstruksi studi kasus pada pt arkonin engineering mp jo pt catur karsa gemilang = Analysis of income tax joint operation consultancy service on the construction sector case study in pt arkonin engineering mp jo pt catur karsa gemilang

Nadhilah Hafizhi, author

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Abstrak

Penelitian ini menganalisis pelaksanaan kewajiban Pajak Penghasilan Joint Operation serta kemungkinan Joint Operation untuk dijadikan Badan sebagai Subjek Pajak Penghasilan Penelitian menggunakan pendekatan kualitatif dengan jenis penelitian kualitatif deskriptif Hasil penelitian menyimpulkan bahwa pelaksanaan kewajiban Pajak Penghasilan atas Joint Operation pada PT Arkonin Engineering MP JO PT Catur Karsa Gemilang telah mengikuti ketentuan berdasarkan pengaturan Joint Operation dalam Surat maupun Surat Edaran yang diterbitkan oleh Dirjen Pajak namun pada hakikatnya hal tersebut bersifat internal dan tidak memiliki kekuatan hukum mengikat Hambatan yang dihadapi pada pemenuhan kewajiban Pajak Penghasilan ialah mengenai kewajiban Potong Pungut PPh Pasal 21 dan Pasal 23 Bentuk Joint Operation sebagai bukan Badan dalam Subjek Pajak Penghasilan sudah tepat terutama karena bentuk Badan dalam Subjek Pajak Penghasilan pada umumnya tidak bersifat sementara seperti Joint Operation.

.....This study analyze the implementation of Joint Operation's Income Tax obligations fulfillment and also discuss about the probability of Joint Operation as the subject for Income Tax This study use qualitative approach and method It concluded that the Income Tax liability upon Joint Operation on PT Arkonin Engineering MP JO PT Catur Karsa Gemilang has followed the provisions based on circular issued by Directorate General of Tax unfortunately the circular which been issued is private rulling that is mainly used for its internal affair of taxpayers Obstacles faced by the Joint Operation on the fulfillment of Income Tax obligation were about withholding taxes article 21 and article 23 The form of Joint Operation as not the subject of Income Tax is correct especially because the Body into the subject of Income Tax in general is not temporary like Joint Operation.