

Analisis formulasi kebijakan pemungutan Pajak Penghasilan Pasal 22 oleh industri farmasi = Analytical formulation of income tax article 22 collection policy by the pharmaceutical industry

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Abstrak

Penelitian ini mengangkat permasalahan latar belakang dan proses formulasi kebijakan pemungutan PPh Pasal 22 oleh industri farmasi serta kesiapan industri farmasi sebagai pemungut PPh Pasal 22. Pendekatan penelitian kualitatif dengan jenis penelitian deskriptif. Hasil penelitian menunjukkan bahwa latar belakang kebijakan pemungutan PPh Pasal 22 oleh industri farmasi yaitu melaksanakan amanat undang-undang, memperluas jangkauan pengawasan distributor farmasi, dan meningkatkan penerimaan negara. Proses formulasi kebijakan ini telah memenuhi tahap-tahap kebijakan publik yang sesuai. Kesiapan industri farmasi atas adanya kebijakan pemungutan PPh Pasal 22 oleh industri farmasi ini secara umum sudah siap dan paham akan kebijakan tersebut.

.....The issues of this under thesis are the background and the formulation process of the income tax article 22 collection policy by the pharmaceutical industry, and the readiness of pharmaceutical industry as the collector of this income tax article 22. The research approach is qualitative to the type of descriptive research. The result showed that the background of the government formulated income tax article 22 collection policy by the pharmaceutical industry, to carry out the mandate of the law, extending the range surveillance of pharmaceutical distributors, and increase state revenues. The formulation process of the policy has met the requirements of the stages of public policy. The readiness of the pharmaceutical industry as the collector of this income tax article 22, in general has been prepared enough and the pharmaceutical industry has been aware of the policy so that it can be implemented properly.