

Analisis perlakuan pajak penghasilan atas penjualan konten Ring Back Tone (RBT) antara perusahaan operator (provider) dengan partner (studi kasus : PT XYZ)

Eliana Eka Kurniawati, author

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Abstrak

[ABSTRAK

Skripsi ini membahas tentang Analisis Perlakuan Pajak Penghasilan atas Penjualan Konten Ring Back Tone (RBT) antara Perusahaan Operator (Provider) dengan Partner (Studi Kasus : PT XYZ). Penelitian ini adalah penelitian kualitatif dengan desain analisis deskriptif. Tujuan dari penelitian ini adalah menjelaskan aspek Pajak Penghasilan (PPh) yang timbul dari penjualan konten Ring Back Tone (RBT) antara PT XYZ dengan Partner dan menjelaskan permasalahan dari ketidakjelasan peraturan yang masih didasarkan kepada persepsi masing-masing Provider. Hasil dari penelitian ini adalah: penerapan aspek Pajak Penghasilan atas penjualan konten Ring Back Tone (RBT) bisa berbeda-beda antar perusahaan operator (Provider) tergantung pada kontrak kerja sama dengan Partner. Pada studi kasus di PT XYZ, pembayaran dari PT XYZ kepada Partner dapat dikategorikan sebagai royalti karena berbagai macam ciri-ciri yang disebutkan oleh berbagai konsep dan juga dianalisis kembali dengan didasarkan kepada peraturan terkait yang mengatur. Oleh sebab itu, PT XYZ berkewajiban untuk memotong PPh Pasal 23 sebesar 15%. Hasil penelitian yang kedua adalah terjadi perbedaan penerapan aspek PPh di masing-masing Provider yang dapat mengakibatkan adanya kerugian adanya penundaan penerimaan negara (time value of money).

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ABSTRACT

This thesis discusses the analysis of the Income Tax Treatment on Sale of Content Ring Back Tone (RBT) between the Company Operator (Provider) and Partner (Case Study: PT XYZ). The study was a qualitative research design with descriptive analysis. The purpose of this study is to explain aspects of the Income Tax arising from sales of content Ring Back Tone (RBT) of PT XYZ with partners and explain the problem of uncertainty regulatory that is still based on the perception of each Provider. The results of this study are: the application of income tax on the sales aspect of the content Ring Back Tone (RBT) can vary from operator companies (Provider) depending on the contract of cooperation with partners. On a case study in PT XYZ, XYZ to the payment of a partner can be categorized as royalties due to the characteristics mentioned by the various concepts and also re-analyzed with the relevant regulations based on the set. Therefore, PT XYZ is obliged to cut income tax art 23, 15%. The second result is there differences in the application of income tax aspects of each Provider which can result in the loss of state revenue delays (time value of money).;This thesis discusses the analysis of the Income Tax Treatment on Sale of Content Ring Back Tone (RBT) between the Company Operator (Provider) and Partner (Case Study: PT XYZ). The study was a qualitative research design with descriptive analysis. The purpose of this study is to explain aspects of the Income Tax arising from sales of content Ring Back Tone (RBT) of PT XYZ with partners and explain the problem of uncertainty regulatory that is still based on the perception of each Provider. The results of this study are: the application of income tax on the sales aspect of the content Ring Back Tone (RBT) can vary from operator companies (Provider) depending on the contract of cooperation with partners. On a case study in PT XYZ,

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