

Analisis penerapan tanggung jawab renteng pajak pertambahan nilai : studi kasus PT AT = Analysis implementation of joint responsibility of value added tax : case study PT AT

Arihta Naomi, author

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Abstrak

[ABSTRAK

Mengacu pada ketentuan Pasal 16 F UU Pnjk Pertambahan Nilai (UU PPN), Pembeli Barang Kena Pajak (BKP) bertanggung jawab secara renteng atas pembayaran pajak, sepanjang tidak dapat menunjukkan bukti bahwa penalti telah dibayar. Namun pada penerapannya ada Pengusaha Kena Pajak (PKP) yang Pajak Masukannya tidak diakui oleh fiskus. Oleh karena itu, penelitian yang dilakukan berdasarkan pendekatan kualitatif ini bertujuan untuk menganalisa ketentuan PPN atas tanggung jawab pembayaran dalam transaksi pembelian BKP dan kesesuaiannya dengan konsep tanggung jawab renteng serta menggambarkan hambatan yang dihadapi oleh PKP dalam melaksanakan ketentuan PPN atas tanggung jawab renteng.

ABSTRAK

Pursuant to provision of Article 16 F of prevailing Value Added Tax (VAT) Law, buyer of taxable goods have joint responsibility to VAT payment as long as can not show the evidence that taxes have been paid. However, in implementing there is taxable person who the inputting tax does not approve by tax authority.

Therefore, the purpose of research that conducted by the qualitative approach is to analyze the VAT provision of payment responsibility on purchase goods transaction and its conformity with joint responsibility concept and describes the obstacles encountered by taxable person in implementing the provision of the

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