

Evaluasi implementasi pembebasan pajak penjualan barang mewah atas angkutan umum berupa bus = Evaluation of implementation luxury tax exemption over public transport in the term of bus

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Abstrak

Berdasarkan PP No 41/2013, setiap penyerahan atau impor angkutan umum yang dikenakan PPnBM berhak memperoleh pembebasan, contohnya bus. Tujuan dari penelitian ini adalah untuk menganalisis implementasi serta mengevaluasi implementasi pembebasan PPnBM melalui SKB atau pengembalian evaluasi implementasi dilakukan berdasarkan konsep prinsip kebijakan pajak yang baik menggunakan tiga kriteria yaitu certainty, simplicity, dan neutrality. Penelitian ini merupakan penelitian kualitatif-deskriptif dengan teknik pengumpulan data melalui wawancara mendalam dan studi literatur.

Hasil penelitian menunjukkan skema pembebasan PPnBM melalui SKB dan PPnBM memiliki pengadministrasian yang berbeda. Peraturan pengadministrasian SKB atau pengembalian telah terpapar secara jelas. Berdasarkan peraturan tersebut, SKB lebih mudah dibandingkan dengan pengembalian. Sedangkan dilihat dari netralitasnya, SKB atau pengembalian bersifat diskriminatif.

According to PP No 41/2013, exemption can be given to every sharing and import over public transport that is subjected to Luxury Tax, such as bus. The implementation of exemption over public transport in the terms of bus with small capacity can be given through two schemes, which is exemption letter or restitution. This thesis will analyze the implementation and the evaluation of implementation luxury tax exemption over bus with three criteria in Principle of Good Tax Policies which is certainty, simplicity, and neutrality. The type of this research is qualitative- descriptive by using in-dept interview and literature study as data collection techniques.

The results showed that the implementation of exemption through exemption letter or restitution have different administration. The law describing exemption letter or restitution is clearly stated. Based on that law, exemption letter is easier to administer than restitution. Lastly, based on neutrality, both exemption letter or restitution are discriminatory.