

Kebijakan pembebasan pajak pertambahan nilai atas bahan baku pakan ternak unggas dan ikan dari by product gandum (Studi kasus pada Asosiasi Produsen Tepung Terigu Indonesia (APTINDO)) = The policy of value added tax exemption on raw material's animal feed from by product of wheat (Case study on Association of Indonesian Wheat Flour Producer (APTINDO))

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Abstrak

Penelitian ini membahas kebijakan pembebasan PPN atas bahan baku pakan ternak, unggas dan ikan dari by product gandum karena adanya keberatan yang diajukan oleh APTINDO atas kebijakan ini. Penelitian ini bertujuan untuk menganalisis implikasi kebijakan pembebasan PPN atas by product gandum terhadap perusahaan anggota APTINDO, kebijakan pembebasan PPN atas by product gandum ditinjau dari asas simplicity perpajakan, dan upaya perencanaan pajak yang dapat dilakukan. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif. Kebijakan pembebasan PPN atas by product gandum menyebabkan berkurangnya profit PT A, tingginya harga jual by product PT B dan kebijakan ini menyulitkan WP dari segi administrasi perpajakan. Dengan demikian perlu adanya upaya perencanaan pajak yang harus dilakukan oleh industri terigu.

.....This research focus on the policy of VAT exemption on raw material's animal feed from by product of wheat, because there was an objection about this policy from APTINDO. The purposes are to analyze the implication of VAT exemption on by product to the company members of APTINDO, this policy which is seen from the concept of simplicity on taxation, and tax planning which could be done. This research used a qualitative approach with the type of research is descriptive. This policy caused decreasing of profit on PT A, increasing of by product's sales price on PT B, and this policy was not simple from tax administration perspective by tax payers. It has to be a tax planning for wheat flour industry.