

Implikasi biaya kepatuhan atas fasilitas pembebasan pajak pertambahan nilai pada impor suku cadang pesawat terbang di PT. X = Compliance cost of vat exemption on aircraft spareparts imports in X company

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Abstrak

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Telah terjadi ketidaksamaan dalam penerapan fasilitas pembebasan PPN atas impor suku cadang pesawat, dimana terdapat perbedaan antara peraturan dan pelaksanaannya, terkait hal tersebut berimplikasi pada biaya kepatuhan PT. X. Tujuan penelitian ini untuk menjelaskan implikasi yang terjadi di PT.X terkait impor suku cadang pesawat terbang. Pendekatan penelitian menggunakan teknik kualitatif dengan tujuan deskriptif, teknik pengumpulan data berupa wawancara mendalam, observasi, dan literatur yang berasal dari artikel, buku, peraturan, dan sumber lain, teknikanalisis data denganmenelaahhasilwawancaramendalam, dan data lain yang terkait. Hasil penelitian menyimpulkan terdapat perbedaan penerapan antara peraturan terkait dengan pelaksanaannya dilapangan khususnya di PT.X. Terkait upaya PT.X mendapatkan fasilitas pembebasan PPN atas impor suku cadang pesawat terbang yang dilakukan, telah berimplikasi terkait biaya kepatuhan pajak di PT.X, biaya kepatuhan pajak tersebut berupa biaya langsung berupa uang, biaya waktu, dan biaya psikologis.

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ABSTRACT

There has been inequality has occurred in the application of the VAT exemption on import of aircraft spareparts, where there is a difference between regulation and implementation, related to it, there has been implications for the cost of compliance X. Co. The purpose of this research to explain the implications that occur in related X. Co imported aircraft parts. The research approach using qualitative techniques with descriptive purposes, data collection techniques such as in-depth interviews, observation, and literature that comes from articles, books, rules, and other sources, data analysis techniques such as mean of in-depth interview and another relevan data.The research concluded there is a difference between the application of the regulations relating to its implementation in the field, especially in X. Co Related efforts X. Co get VAT exemption on import of aircraft parts that do, have implications related to tax compliance costs in X. Co., tax compliance costs in the form of direct money costs, time costs, and psychological costs., There has been inequality has occurred in the application of the VAT exemption on import of aircraft spareparts, where there is a difference between regulation and implementation, related to it, there has been implications for the cost of

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