

Analisis pengenaan pajak pertambahan nilai barang hasil pertanian atas industri kelapa sawit: tinjauan terhadap putusan Mahkamah Agung No. 70P/HUM/2013 = Analysis of establishment value added tax agriculture commodity on oil palm industry: observation on supreme court verdict

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Abstrak

Barang hasil pertanian terutama kelapa sawit yang rata rata pertumbuhannya besar diberikan fasilitas dibebaskan PPN namun dalam implementasinya merugikan industri kelapa sawit sehingga dilakukan uji materi atas PP Nomor 31 Tahun 2007. Dengan menggunakan pendekatan kualitatif peneliti menganalisis dasar pertimbangan dari pembuat kebijakan pihak yang mengajukan uji materi dan pihak yang memutus uji materi serta perbandingan dampak beban pajak ketika dibebaskan dan dikenakan PPN Hasil penelitian menunjukkan bahwa fasilitas PPN untuk barang hasil pertanian diberikan guna melindungi industri dalam negeri namun karena implementasi PP Nomor 31 Tahun 2007 tersebut menimbulkan ketidakpastian hukum maka diajukan uji materi dan dikabulkan oleh Mahkamah Agung sehingga peraturan tersebut batal demi hukum dan tidak berlaku umum Dampak beban pajak ketika dibebaskan PPN lebih kecil dibandingkan ketika dikenakan PPN baik dalam kondisi mendapatkan laba ataupun ketika mengalami kerugian.

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Agriculture commodity especially palm oil that on average have a substansial growth was given free value added tax but on the implimentation was getting disadvantaged in the palm oil industry so that proposed judicial review for Government Regulation No 31 year 2007. By using qualitative approach researcher analyzed the basic consideration from policy maker the side who submitted judicial review and other who deciding judicial review and also comparision of the impact of tax burden when it is free or when it is charged with value added tax The result of this research showed that free value added tax facilities for agriculture commodity are given to protect domestic industry but the implementation of Government Regulation No 31 year 2007 created an uncertainty law and then submitted the judicial review was granted by Supreme Court so that these regulation null and void and not generally accepted The impact of tax burden when was free is smaller than when was charged of the value added tax either in a profit or when get a loss.