

Evaluasi kebijakan penetapan pengusaha kena pajak emas perhiasan = Policy evaluation of taxable person gold jewellery

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Abstrak

[Kebijakan PPN yang berlaku saat ini menentukan bahwa seluruh pengusaha emas perhiasan, termasuk yang tergolong sebagai pengusaha kecil, wajib melaporkan usahanya untuk dikukuhkan sebagai PKP. Penelitian ini dilakukan untuk menyajikan sebuah tinjauan komprehensif mengenai evaluasi terhadap kebijakan penetapan PKP emas perhiasan. Penelitian dilakukan dengan menggunakan pendekatan kualitatif, jenis penelitian deskriptif, dan teknik pengumpulan data dilakukan melalui studi kepustakaan dan wawancara mendalam. Hasil dari penelitian menunjukkan bahwa penetapan PKP terhadap semua pengusaha emas perhiasan tidak memenuhi salah satu kriteria yang baik dari tipe evaluasi proses menurut Langbein, yaitu kesesuaian pelaksanaan dengan peraturan. Kriteria kesesuaian pelaksanaan dengan peraturan identik dengan asas certainty di dalam perpajakan. Kebijakan penetapan PKP terhadap pengusaha emas perhiasan yang tergolong sebagai pengusaha kecil tidak diatur di dalam UU PPN. Di dalam UU PPN hanya diatur bahwa pengusaha yang tergolong sebagai pengusaha kecil tidak diwajibkan untuk melaporkan usahanya untuk dikukuhkan sebagai PKP. Kriteria lainnya dari tipe evaluasi proses, seperti sumber daya, manfaat, dan strategi sudah terpenuhi dengan baik. Berdasarkan kriteria tipe evaluasi outcomes, kebijakan penetapan PKP emas perhiasan memberikan dampak secara langsung dan tidak langsung. Kebijakan secara langsung berdampak kepada tercapainya tujuannya dari kebijakan, namun secara tidak langsung berdampak kepada cost of taxation yang perlu dipertimbangkan oleh pembuat kebijakan;The current value-added tax policy, states that, the entire gold jewellery

businessmans, including those classified as small businessman, is obliged to report his attempt to be confirmed as a Taxable Person. This research is aimed to provide a comprehensive overview regarding policy implementation process of the determination taxable person to gold jewellery businessman and obstacle that found of the implementation.. The research is conducted by using a qualitative descriptive approach. Data collected through library research and in-depth interviews. The results of the research indicate that the determination taxable person of gold jewellery businessmans, including those classified as small businessmen, not in accordance with one of the good criteria from the type of process evaluation according to Langbein, suitability implementation of the regulation. Those criteria are identical to the certainty of taxation principle. The policy of determination taxable person gold jewellery that classified as small

entrepreneurs is not regulated in the Law on VAT. In the VAT Law stipulated only that employers are classified as small entrepreneurs are not obliged to report his business to be confirmed as taxable person. Other criteria of the type of evaluation process, such as resources, benefits, and strategies have been properly fulfilled. Based on the criteria of the type of outcomes evaluation, the policysetting gold jewellery Taxable Person impact directly and indirectly. Policies directly affect the achievement of the objective of the policy, but indirectly it affect the cost of taxation to be considered by policy makers.;The current value-added tax policy, states that, the entire gold jewellery businessmans, including those classified as small businessman, is obliged to report his attempt to be confirmed as a Taxable Person. This research is aimed to provide a comprehensive overview regarding policy implementation process of the determination taxable person to gold jewellery businessman and obstacle that found of the implementation.. The research is conducted by using a qualitivedescriptive approach. Data collected through library research and in-depth interviews. The results of the research indicate that the determination taxable person of gold jewellery businessmans, including those classified as small businessmen, not in accordance with one of the good criteria from the type of process evaluation according to Langbein, suitability implementation of the regulation. Those criteria are identical to the certainty of taxation principle. The policy of determination taxable person gold jewellery that classified as small entrepreneurs is not regulated in the Law on VAT. In the VAT Law stipulated only that employers are classified as small entrepreneurs are not obliged to report his business to be confirmed as taxable person. Other criteria of the type of evaluation process, such as resources, benefits, and strategies have been properly fulfilled. Based on the criteria of the type of outcomes evaluation, the policysetting gold jewellery Taxable Person impact directly and indirectly. Policies directly affect the achievement of the objective of the policy, but indirectly it affect the cost of taxation to be considered by policy makers., The current value-added tax policy, states that, the entire gold jewellery businessmans, including those classified as small businessman, is obliged to report his attempt to be confirmed as a Taxable Person. This research is aimed to provide a comprehensive overview regarding policy implementation process of the determination taxable person to gold jewellery businessman and obstacle that found of the implementation.. The research is conducted by using a qualitivedescriptive approach. Data collected through library research and in-depth interviews. The results of the research indicate that the determination taxable person of gold jewellery businessmans, including those classified as small businessmen, not in accordance with one of the good criteria from the type of process evaluation according to Langbein, suitability implementation of the regulation. Those criteria are identical to the certainty of taxation principle. The policy of determination taxable person gold jewellery that classified as small

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