

Perbedaan Pengenaan Pajak Pertambahan Nilai atas Film Cerita Impor Berdasarkan Peraturan Menteri Keuangan Nomor 75/PMK.03/2010 dan Peraturan Menteri Keuangan Nomor 102/PMK.011/2011 = The difference in the imposition of value added tax upon Import feature Film based on the regulation of the Minister of finance Number 75/FMD. 03/2010 and the regulation of the Minister of finance Number 102/FMD. 011/2011 / Maria Anggrainy Hapsari

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Abstrak

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Selama ini para importir hanya melaporkan kewajiban pajak seharga cetak kopi film sebagai Nilai Pabean. Pada saat DBC melakukan audit terhadap beberapa perusahaan importir film, ditemukan bahwa importir tersebut memiliki utang pajak terhadap royalti atas pembayaran ke luar negeri kepada produsen film di luar negeri. Utang pajak tersebut timbul karena terdapat perbedaan persepsi mengenai pengenaan pajak terhadap royalti yang dibayarkan oleh importir film kepada produsen film di luar negeri. Permasalahan yang dibahas dalam tesis ini adalah apa yang menjadi latar belakang dibuatnya Peraturan Menteri Keuangan Nomor 102/PMK.011/2011 mengenai pajak film cerita impor dan bagaimana pengenaan pajak pertambahan nilai film cerita impor sebelum dan sesudah berlakunya Peraturan Menteri Keuangan Nomor 102/PMK.011/2011. Penelitian ini menggunakan metode penelitian normatif dengan sifat penelitian deskriptif analitis, data yang digunakan adalah data sekunder terdiri dari bahan primer, bahan sekunder dan bahan tertier. Pengumpulan data dilakukan dengan studi kepustakaan dan wawancara, analisis data secara kualitatif. Latar belakang dikeluarkannya Peraturan Menteri Keuangan Nomor 102/PMK.011/2011 disebabkan adanya perbedaan persepsi mengenai pengenaan pajak terhadap royalti yang dibayarkan oleh para importir film kepada produsen film di luar negeri. Pengenaan pajak pertambahan nilai berdasarkan Peraturan Menteri Keuangan Nomor 75/PMK.03/2010, yaitu penggunaan nilai lain sebagai dasar pengenaan pajak untuk penyerahan film cerita adalah dari perkiraan hasil rata-rata per judul film. Pengenaan pajak pertambahan nilai berdasarkan Peraturan Menteri Keuangan Nomor 102/PMK.011/2011 adalah berdasarkan nilai lain sebagai dasar pengenaan pajak yaitu sebesar Rp12.000.000 per copy Film Cerita Impor baik atas impor Film Cerita maupun Atas penyerahan Film Cerita Impor oleh Importir kepada Pengusaha Bioskop.

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ABSTRACT

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the film as the value of the customs. At the time of DBC audit against some movie importer company, found that the importers have tax debts against royalties over payments abroad to foreign film producers. The tax debt arises because there is a difference of perception about the imposition of taxes against the royalties paid by the importer of the film to the producers of the film abroad. The problems discussed in this thesis is what becomes the background of establishing the regulation of the Minister of finance Number 102/FMD. 011/2011 tax story film import and how the imposition of value added tax of imported films before and after the enactment of the regulation of the Minister of finance Number 102/FMD. 011/2011. This research uses research methods with normative descriptive research analytical properties, the data used are secondary data composed of primary materials, secondary materials and materials tertier. Data collection is done with the study of librarianship and interviews, qualitative data analysis. Background the issue of regulation of the Minister of finance Number 102/FMD. 011/2011 due to a difference of perception about the imposition of taxes against the royalties paid by the importer of the film to the producers of the film abroad. The imposition of value added tax based on the regulation of the Minister of finance Number 75/FMD. 03/2010, namely the use of other values as the basis for the imposition of the tax for the delivery of the film's story is the estimated average yield per movie title. The imposition of value added tax based on the regulation of the Minister of finance Number 102/FMD. 011/2011 was based on other values as the basis for the imposition of taxes that is amounting to Rp 12,000,000 per copy Import feature Film good Movie imports Top Stories as well as Over the submission of Films Imported by the importer to entrepreneurs of cinema, During this time the importer only report tax obligations for print copies of

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