

Tinjauan yuridis terkait status dan kewajiban perpajakan otoritas jasa keuangan = Judicial study for the taxation status and liabilities of otoritas jasa keuangan

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Abstrak

[ABSTRAK

Penelitian ini mengangkat permasalahan terkait lembaga yang baru dibentuk berdasarkan Undang-Undang No. 21 Tahun 2011, yaitu Otoritas Jasa Keuangan yang pada awal pelaksanaan tugasnya menemui banyak permasalahan yang dihadapi, diantaranya terkait pertanggungjawaban pengelolaan keuangan yaitu status kewajiban perpajakan OJK. Disatu sisi sebagai WAPU, dan lainnya sebagai WP. Selanjutnya, Kementerian Keuangan melalui Keputusan Direktur Jenderal Perbendaharaan No. KEP-322/PB/2014, OJK ditetapkan sebagai Unit Badan Lainnya (UBL) dalam konteks pengelolaan dan pertanggungjawaban keuangan negara. Permasalahan yang dikaji dalam penelitian ini adalah: 1. Bagaimana perlakuan pengenaan pajak kepada OJK berdasarkan surat Direktorat Jenderal Pajak Nomor S-28/PJ/2015 tanggal 4 Februari 2015? 2. Bagaimana status dan kewajiban perpajakan yang tepat diterapkan kepada OJK?

Penelitian ini menggunakan metode penelitian normatif yaitu penelitian hukum yang dilakukan dengan cara meneliti bahan pustaka atau data sekunder. Data yang digunakan dalam tesis ini adalah bahan hukum primer, bahan hukum sekunder, dan bahan hukum tersier. Pengumpulan data dilakukan dengan suatu kegiatan studi dokumen terhadap data sekunder.

Hasil penelitian menunjukkan bahwa pungutan pajak kepada OJK, tidak akan efektif hingga ditetapkan dalam suatu produk perundang-undangan sebagaimana Pasal 23A amandemen ketiga Undang-undang Dasar Negara Republik Indonesia Tahun 1945.

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ABSTRACT

This research raised issues related to the newly formed institutions under Indonesian Law No. 21/2011, Otoritas Jasa Keuangan who is in the early exercise of their duties encountered many problems faced, which were related to financial management accountability, namely OJK status of tax obligations. On one hand as WAPU, and others as WP. Furthermore, the Ministry of Finance through the Director General of Treasury letter No. KEP-322 / NT / 2014, OJK sets as Other Board Unit (UBL) in the context of financial management and accountability the state.

Issues examined in this research are: 1. How does the tax to OJK based on the letter of the Directorate General of Taxation No. S-28 / PJ / 2015 dated February 4, 2015? 2. What is the status and tax obligations are applied to OJK?

The research using normative research method, it is law research conducted with

researching library materials or secondary materials. The materials using in this research are primary legal materials, secondary legal materials, and tertiary legal materials. The collection of materials conducted with the study of documents for secondary materials.

The results showed that the determination OJK as the subject of taxes and OJK income as taxes objects, will not be effective until a law is defined as of Article 23A of the third amendment to the Constitution of the Republic of Indonesia Year 1945; This research raised issues related to the newly formed institutions under Indonesian

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