

Keberadaan PPh final atas penghasilan dari transaksi pengalihan harta berupa tanah dan/atau bangunan ditinjau dari aspek keadilan, kepastian hukum, dan penerimaan negara = The existence of final income tax on income from transfer of asset transactions form of land area and or buildings in terms of aspects of justice rule of law and state revenues /
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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk mengkaji aspek keadilan, kepastian hukum, dan penerimaan negara dalam penerapan pajak penghasilan final atas penghasilan dari transaksi pengalihan harta berupa tanah dan/atau bangunan. Penelitian dilakukan dengan menggunakan metode deskriptif kualitatif, yaitu melalui studi literatur dengan mempelajari buku-buku dan literatur yang berkaitan dengan topik penelitian, serta melakukan wawancara dengan praktisi dan akademisi perpajakan juga pejabat dan auditor pajak.

Berdasarkan hasil penelitian, penerapan PPh final ini lebih mengutamakan ease of administration, dengan mengabaikan asas equality, baik horizontal equity maupun vertical equity. Dari aspek kepastian hukum, terjadi perbedaan persepsi diantara Wajib Pajak terkait dengan kewenangan peraturan pemerintah, objek pajak, dan saat terutangnya pajak. Terakhir dari aspek penerimaan negara, dengan penerapan PPh final ini maka penerimaan negara menjadi lebih pasti dan predictable.

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ABSTRACT

This research aims to assess aspects of justice, rule of law, and state revenues in the implementation of the final income tax on income from transfer of property transactions in the form of land and/or buildings. This research uses descriptive qualitative methode, study of books and literature that conducted by studying literature related to the topic of research, and interviews with practitioners and academics, tax officials and tax auditors. Based on the results of the evaluation, the main priority of the implementation of this final income tax is ease of administration by ignoring the principle of equality, both horizontal equity and vertical equities. From the aspect of legal certainty, there is a difference of perception between the taxpayers associated with the authority of government regulations, tax objects, and the time of tax payable. State revenue aspect shows that tax revenues become more defined and predictable by the implementing of the final income tax revenues, although it has not been able to achieve maximum results. , This research aims to assess aspects of justice, rule of law, and state revenues in the implementation of the final income tax on income from transfer of property transactions in the form of land and/or buildings. This research uses descriptive qualitative methode, study of books and literature that conducted by studying literature related to the topic of research, and interviews with practitioners and academics, tax officials and tax auditors. Based on the results of the evaluation, the main priority of the implementation of this final income tax is ease of administration by ignoring the principle of equality, both horizontal equity and vertical equities. From the aspect of legal certainty, there is a difference of perception between the taxpayers associated with the authority of government regulations, tax objects, and the time of tax payable. State revenue aspect shows

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