

Analisis penerapan tarif pajak pertambahan nilai atas jasa bongkar muat: studi kasus PT BSB = Analyzing the implementation of value added tax rate of stevedoring: case study PT BSB

Riamsard Aldin Awang Notoprawiro, author

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Abstrak

[Skripsi ini membahas topik mengenai penerapan tarif Pajak Pertambahan Nilai (PPN) atas jasa bongkar muat pada PT BSB. Jasa bongkar muat merupakan suatu jasa penunjang angkutan laut yang melakukan pemindahan barang dari palka

kapal ke lambung kapal atau sebaliknya. PPN atas jasa bongkar muat itu sendiri sama seperti ketentuan PPN pada umumnya. Dalam penelitian ini, PT BSB melakukan dua kesalahan terkait dengan mekanisme PPN-nya. Kesalahan

pertamanya ialah menggunakan nilai lain sebagai DPP-nya serta tidak membuat faktur pajak. Kesalahan tersebut tentunya menimbulkan sanksi administrasi pajak, namun dengan adanya fasilitas penghapusan atau pengurangan sanksi administrasi pajak pada tahun 2015 yang berdampak positif bagi PT BSB, di mana PT BSB menjadi terbebas dari sanksi administrasi pajak.

.....The idea of this study is practice for Value Added Tax (VAT) rate of stevedoring. Stevedoring is one of the supporting systems for shipping services which is the process of loading and unloading ships. VAT of stevedoring is similar to the general VAT regulation. In this study, PT BSB does two errors on their VAT mechanism. The first error is uses other as the tax base for the VAT calculations and the second one is PT BSB does not prepares tax invoice. Those errors must be arouses administrative penalties, but there is a facility that grants elimination or deduction for the administrative penalty in 2015 that has positive impacts for PT BSB, which is be spared from tax administrative penalty., The idea of this study is practice for Value Added Tax (VAT) rate of stevedoring.

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