

**Analisis perbandingan kebijakan pajak penghasilan atas usaha mikro kecil dan menengah umkm antara Indonesia dan Thailand =
Comparative analysis of income tax policy on micro small and medium enterprises smes between Indonesia and Thailand**

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Abstrak

UMKM adalah tulang punggung usaha di Indonesia dan Thailand. Tujuan penelitian ini adalah untuk membandingkan kebijakan pajak penghasilan atas Usaha Mikro Kecil dan Menengah (UMKM) di Indonesia dan Thailand serta menganalisis kelemahan kebijakan pajak penghasilan atas UMKM di Indonesia dibanding kebijakan PPh UMKM Thailand. Penelitian ini menggunakan pendekatan kualitatif.

Hasil pengkajian menunjukkan bahwa pelaku UMKM Thailand membayar PPh yang tinggi daripada pelaku UMKM Indonesia. Kelemahan kebijakan pajak penghasilan atas UMKM di Indonesia dibanding Thailand dinilai tidak memenuhi aspek keadilan, bertentangan dengan sistem self assessment, bertentangan dengan Undang-undang, penerbitan SKB yang tidak sesuai dengan asas ease of administration dan tidak ada insentif pajak yang diberikan kepada pelaku UMKM Indonesia.

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Small and Medium Enterprises are the backbone enterprises in Indonesia and Thailand. The purpose of this study was to compare the income tax policy on Micro, Small and Medium Enterprises (SMEs) in Indonesia and Thailand and to analyze weaknesses of income tax policy on SMEs in Indonesia than SMEs in Thailand. This study used a qualitative approach.

The assessment results show that SMEs in Thailand pay income tax higher than SMEs in Indonesia. The Weakness of income tax policy on SMEs in Indonesia than Thailand did not meet an aspects of quality and it was contrary to the self-assessment system and the Act. The other weakness was issuance of the Exemption Letter was not in accordance with the principles of ease of administration and there were no tax incentives that were given to SMEs in Indonesia.