

## Analisis perlakuan pajak penghasilan atas perjanjian Build, Operate, Transfer (BOT) di tinjau dari asas certainty = Treatment analysis of income tax on build, operate, transfer agreement based on certainty principle

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### Abstrak

Perjanjian Build Operate Transfer mengandung unsur sewa dan pengalihan hak atas tanah dan/atau bangunan. Penelitian ini bertujuan membahas tentang perlakuan pajak penghasilan atas perjanjian BOT ditinjau dari asas certainty serta permasalahan yang timbul akibat perlakuan pajak tersebut. Penelitian ini menggunakan pendekatan kuantitatif post-positivisme. Data diperoleh melalui wawancara mendalam dan studi literature. Hasil penelitian ini menunjukkan perlakuan pajak atas perjanjian BOT merupakan pengalihan tetapi ketentuan tersebut belum seluruhnya memenuhi asas certainty, yaitu materi, penyempitan/perluasan, ruang lingkup, penggunaan bahasa hukum dan istilah baku. Selain itu, masalah utama yang timbul adalah ketidakpastian perlakuan pajak dalam tahun berjalan perjanjian BOT.

.....This research addresses the treatment of income tax on build operate transfer agreement based on certainty principle and the problems as the effect of this tax treatments. This research used quantitative post-positivisme approach. The data was collected by interviews and study of literature. The results of this research is the tax treatment of BOT agreements refer to land and building acquisition, but these provisions are not entirely meet the principle of certainty, that are material, narrowing/expansion, the scope, the use of legal language and standard term. Then, the main problem is uncertainty in the tax treatment during the current year of BOT agreement.