

Analisis kebijakan penegasan penerbitan faktur pajak ditinjau dari asas kepastian hukum (certainty) dan biaya kepatuhan (compliance cost) pengusaha kena pajak = Analysis of the affirmation on issuance tax invoices policy observed from the principle of certainty and the compliance cost taxable person

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Abstrak

ABSTRAK

Penelitian ini membahas mengenai kebijakan penegasan penerbitan faktur pajak yang diatur dalam Surat Edaran Dirjen Pajak No. SE-26/PJ/2015. Kebijakan tersebut mengatur mengenai tanggal penerbitan faktur pajak yang seharusnya yaitu pada saat diberikannya nomor seri faktur pajak oleh DJP. Penerbitan faktur pajak yang tidak sesuai dengan kebijakan dalam SE-26 yang telah diatur sebelumnya dalam PER-24/PJ/2012 merupakan faktur pajak tidak lengkap atau disebut sebagai faktur pajak backdate, sehingga bagi PKP Penjual dikenakan sanksi administrasi sebesar 2% dari DPP berdasarkan UU KUP Pasal 14 Ayat (4) dan bagi PKP Pembeli pajak masukannya tidak dapat dikreditkan. Tujuan penelitian adalah untuk menjelaskan kebijakan penegasan penerbitan faktur pajak ditinjau dari asas kepastian (certainty) dan untuk menjelaskan kebijakan penegasan penerbitan faktur pajak terhadap biaya kepatuhan (compliance cost) PKP. Penelitian ini merupakan penelitian kuantitatif deskriptif. Hasil penelitian ini menyimpulkan bahwa kebijakan penegasan penerbitan faktur pajak tidak memenuhi asas kepastian hukum (certainty) dalam hal tidak terpenuhinya faktor-faktor kepastian hukum yaitu materi/obyek kebijakan, subyek, pendefinisian aturan, perluasan materi kebijakan karena keberlakuan efektif kebijakan yaitu 2 April 2015, tetapi DJP memberikan surat klarifikasi penggantian faktur pajak tidak lengkap untuk faktur pajak tahun 2013, 2014 dan 2015. Selain itu, dikarenakan kebijakan ini tidak memberikan kepastian hukum bagi PKP, maka menimbulkan biaya kepatuhan PKP berupa direct money cost, time cost dan psychological cost

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ABSTRACT

This study discusses the issuance of tax invoices affirmation policy as regulated in the Directorate General of Taxation No. SE-26 / PJ / 2015. The policy stipulate the issuance date of the tax invoice is supposed at the time when the tax invoice serial number given by the Directorate General of Taxation. The issuance of tax invoices which are not in accordance with the policy as regulated in SE-26 that had been arranged earlier in PER-24 / PJ / 2012 is considered as an incomplete tax invoice or is referred to as backdated tax invoice, therefore the taxable person shall be subject to administrative sanction amounting to 2% of the tax base as regulated in Article 14

Paragraph (4) of General Provision Tax Law Number 36 Year 2008 and VAT IN unable to be credited by the related of taxable person. The purpose of this research is to explain the policy affirmation on issuance of tax invoices policy as viewed from the principle of certainty and to explain the policy affirmation issuance of tax invoices to the cost of compliance taxable person. This research applies quantitative descriptive. The results of this study concluded that the policy affirmation issuance of tax invoices did not met the principle of legal certainty in the case of nonfulfillment of the factors of legal certainty that the material/object of the policy, subject, defining rules, expansion of policies in terms of the effective enforceability of the policy is April 2, 2015, but the Directorate General of Taxation issues the tax clarification letter for the replacement of incomplete tax invoices issued on 2013, 2014 and 2015. In addition because of this policy does not provide legal certainty for taxable person, then generate compliance cost in the form of direct money cost, time cost and pysical cost.