

Perubahan tarif dan norma perhitungan penghasilan neto serta implikasinya terhadap keadilan dan kepatuhan pajak : studi kasus pada pedagang eceran wajib pajak orang pribadi

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Abstrak

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This research is focused on identified problem these are : Firstly, what do Changes on Tariff and The Net Deemed Profit towards individual Taxpayers result tax revenue optimally ? Second, what do Changes on Tariff and The Net Deemed Profit toward individual Taxpayers fulfill equality principles and becoming volunteer tax compliance ? Third, what are the things to do for administration improvements and tax policy in resulting tax compliance towards for Taxpayers who used the net deemed profit?.

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The framework of theoretical used an hard-to-tax concept with the presumptive taxation concept, self-assessment system, rate structure, and with its implications toward equality in taxation and tax compliance based on administration science.

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Research method used qualitative approach. This research based on interpretation from point of views of the informan from Taxpayers, Tax Consultants and Tax Officers (Tax Offices) and used interview guidences and triangulation approach as well.

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Results of this research describes that Changes on Tariff and The Net Deemed Profit do not make Taxpayers not to obey tax policy, even though rate structure has been made fairly and Taxpayers still would not apply the net deemed profit today because Taxpayers assumed that the changes in the net deemed profit caused increasing to marginal tax rate and tax burden is still too high for Taxpayers. Generally, applying the net deemed profit is simple for Taxpayers in reporting tax obligation.

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Finally, conclusions in this research that Changes on Tariff and The Net Deemed Profit towards individual Taxpayers do not result in tax revenue optimally yet. Second, there is not fairness in the change of percentage of the net deemed profit for business income activities. Administrationly, applying the net deemed profit still have 'loopholes' for evading a tax. Recommendation : as well Directorate of Tax General declines percentage of the net deemed profit, and administrationly the invoices from Taxpayers have to registered in

the Tax Office as controlling for sales transaction, Taxpayers make monthly sales recapitulation reports in Periodic Tax Return format and Tax Payment Slip (income tax, article 25) and they will be reported to tax office every month and this is purpose as administration controlling for Taxpayers.

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