

Analisis penentuan status subjek pajak orang pribadi dual residence dalam perpajakan Indonesia = Analysis of individual tax subject status determination related to dual residence in Indonesian taxation

Mohd Abduh Sugiharto, author

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Abstrak

ABSTRAK

Penelitian ini dilakukan dengan tujuan menganalisis penentuan status subjek pajak orang pribadi dual residence dalam perpajakan Indonesia baik dengan menggunakan P3B maupun tanpa P3B. Penelitian ini juga bertujuan untuk menganalisis keselarasan penentuan tersebut dengan asas certainty dalam perpajakan. Pendekatan penelitian yang digunakan dalam penelitian ini adalah pendekatan kualitatif. Hasil penelitian menunjukkan bahwa terdapat aturan teknis penentuan status subjek pajak orang pribadi terkait potensi dual residence yang kurang selaras dengan UU PPh. Selain itu, penerapan penentuan status subjek pajak orang pribadi serta pemenuhan hak dan kewajiban perpajakan terkait dual residence di Kantor Pelayanan Pajak belum seragam sehingga memunculkan potensi perselisihan antara Wajib Pajak dengan petugas pajak serta hilangnya potensi penerimaan negara yang bersumber dari pajak. Diperlukan aturan pelaksanaan yang secara jelas dan mudah untuk dilaksanakan di lapangan agar penerapannya dapat sama di setiap unit kerja Direktorat Jenderal Pajak. Hal ini akan bermanfaat tidak hanya bagi Wajib Pajak namun juga kepada petugas pajak agar tidak ada lagi keraguan dalam penerapannya. Jika penerapannya dilakukan secara konsisten maka Wajib Pajak dan petugas pajak akan merasa lebih mudah dalam menjalankan tugasnya masing-masing. Potensi dispute dapat dihindari dan diminimalisasi sekecil mungkin serta dalam jangka panjang dapat berpengaruh pada penerimaan pajak.<hr />

ABSTRACT

This study was conducted with the aim to analyze the determination of tax subject status of private individuals dual residence in Indonesian Taxation either with Tax Treaty P3B or without P3B. This study also analyzes the alignment of the status determination with certainty principle in taxation. The research approach used in this research is qualitative approach. The results showed that there was an inconsistency between the technical rule on how to determine the status of personal tax subject related to the potential of dual residence and the Income Tax Law in Indonesia. In addition, the application of status of personal tax subject determination and taxation rights and duties fulfillment related to dual residence in the Tax Office in Indonesia were not consistent which might generate disputes between taxpayers and tax officers resulting in the loss of potential state revenues derived from taxes. It is necessary to apply clear and easy practical rules so that the implementation of tax subject determination could be uniform in all offices of Directorate General of Taxes. Equal understanding would benefit not only taxpayers but also tax officers to avoid disagreement in the application and to ease their respective duties. As the result, the potential dispute could be avoided and be minimized as small as possible and lastly, could increase the tax revenue in the long run.