

Analisis aspek pajak penghasilan pada Online Travel Agent (OTA) dengan skema merchant model = An analysis of income tax aspects on Online Travel Agent (OTA) using the merchant model

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20488526&lokasi=lokal>

Abstrak

Tesis ini membahas mengenai aspek Pajak Penghasilan atas transaksi yang dilakukan oleh Online Travel Agent (OTA) dengan skema merchant model di sektor perhotelan. Pendekatan yang dilakukan dalam penelitian ini adalah pendekatan kualitatif dengan desain deskriptif. Hasil penelitian tesis ini menunjukkan bahwa dari 14 karakteristik atau kategori yang ditinjau dari agency theory dan konsep pengakuan pendapatan, 11 karakteristik menunjukkan OTA merchant model sebagai prinsipal. Belum terpenuhinya semua karakteristik tersebut dapat menimbulkan keraguan dalam penentuan OTA merchant model sebagai agen atau prinsipal. Perlakuan perpajakan atas penghasilan yang diterima oleh OTA merchant model harus dilakukan dengan berdasarkan pada model bisnis, nature transaksi, dan mempertimbangkan kebijakan kebijakan supply-side tax policy dan pro corporate cash flow sehingga akan memberikan kepastian hukum bagi OTA merchant model termasuk dalam rangka melakukan tax planning.

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The online travel agent (OTA) merchant model differs from a traditional agency model. The tax approach is different. This paper examines the OTA merchant model characteristics from agency theory and revenue recognition viewpoints. It also examines income tax practices on income earned by using the OTA merchant model. Lastly, the paper studies how the OTA merchant model implements tax planning. The research method used is the qualitative approach with a descriptive design. The main argument is that there is a discrepancy between the characteristics of the OTA merchant model and the sales contract for hotel rooms using the agency theory and revenue recognition concepts, which undermines the role of OTA merchant model as principals or agents. Of the 14 characteristics analyzed, 11 showed the OTA merchant model to be the principal. Income tax practice of income received by the OTA merchant model should be based on the business model and the nature of the transaction. It should also consider the supply-side tax policy and pro-corporate cash flow policy, as it will provide legal certainty for the OTA merchant model when implementing tax planning.