

# Analisis dasar pengenaan branch profit tax bentuk usaha tetap jasa konstruksi ditinjau dari asas certainty = Analysis of branch profit tax base policy on construction service permanent establishment in terms of certainty principle

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## Abstrak

Perhitungan branch profit tax (BPT) untuk BUT Usaha Jasa Konstruksi dilakukan berdasarkan pembukuan yang sudah dikoreksi fiskal. Terdapat ambiguitas di dalam pelaksanaan perhitungan dasar pengenaan branch profit tax tersebut. Penelitian ini menggunakan pendekatan kualitatif. Penelitian ini bertujuan untuk menganalisis dasar pengenaan branch profit tax BUT usaha jasa konstruksi ditinjau dari asas certainty. Penelitian ini juga melakukan analisis di dalam penerapan dasar pengenaan branch profit tax pada BUT X. Hasil dari penelitian ini menyimpulkan bahwa kepastian hukum atas kepastian subjek dan objek telah terpenuhi dalam pengenaan branch profit tax BUT usaha jasa konstruksi. Namun kepastian hukum dalam dasar pengenaan branch profit tax BUT usaha jasa konstruksi masih belum terpenuhi karena menimbulkan ambiguitas. Diperlukan aturan khusus dan aturan pelaksanaan perhitungan branch profit tax terhadap BUT usaha jasa konstruksi.

.....Branch profit tax (BPT) calculation on construction service permanent establishment should be calculated based on accounting method and fiscal correction. There is an issue of ambiguity in implementation of branch profit tax base for construction service permanent establishment. This research use qualitative approach. This research aims to analyze branch profit tax base on construction service permanent establishment in terms of certainty principle. This research also analyze implementation of branch profit tax base on BUT X. The result of this research shows that certainty principle has been fulfilled on tax subject and tax object. However, the policy has not fulfilled the certainty principle in implementation of branch profit tax base. The government should regulate special policy or implementation instruction to implement branch profit tax calculation on construction service permanent establishment.