

Edukasi perpajakan terhadap wajib pajak kantor perwakilan perusahaan asing dan bentuk usaha tetap: studi kasus pada Kantor Pelayanan Pajak Badan dan Orang Asing = Tax education for representative office taxpayers foreign companies and permanent establishments: a case study on Corporate and Foreign Tax Service Office

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Abstrak

Penelitian ini dilakukan untuk mengetahui praktik edukasi perpajakan yang dilakukan terhadap Wajib Pajak badan asing yang terdaftar di KPP Badan dan Orang Asing dan kesesuaiannya dengan pedoman dan ketentuan peraturan perundang-undangan. Penelitian ini menggunakan pendekatan kualitatif dengan pengumpulan data melalui wawancara dan kajian pedoman dan ketentuan peraturan perundang-undangan sehingga penelitian dapat memberikan gambaran terkait praktik edukasi perpajakan terhadap Wajib Pajak badan asing yang terdaftar di KPP Badan dan Orang Asing. Objek penelitian adalah praktik edukasi perpajakan di KPP Badan dan Orang Asing yang dilakukan selama tahun 2019. Hasil dari penelitian ini menunjukkan bahwa praktik edukasi perpajakan terhadap Wajib Pajak Kantor Perwakilan Perusahaan Asing dan Bentuk Usaha Tetap, baik dari segi metode edukasi, teknik edukasi, materi edukasi, pemberi materi edukasi, maupun sarana pendukung, secara umum telah sesuai dengan pedoman dan ketentuan peraturan perundang-undangan. Sedikit perbedaan yang ditemukan pada praktik edukasi perpajakan adalah bentuk upaya penyesuaian yang dilakukan KPP Badan dan Orang Asing dalam menghadapi tantangan berupa uniknya karakteristik Wajib Pajak badan asing yang merupakan Subjek Pajak Luar Negeri yang perlakuan perpajakannya dipersamakan dengan subjek pajak badan serta beban kerja tambahan dalam bentuk penyelesaian administrasi pembebasan dan restitusi PPN dan/atau PPnBM bagi Perwakilan Negara Asing dan Organisasi Internasional.

.....This study was conducted to determine the practice of tax education implemented on foreign corporate taxpayers registered in Foreign Corporate and Individual Tax Service Office and their compliance with the rules and regulations. This study uses a qualitative approach by collecting data through interviews and reviewing the guidelines and provisions of the laws and regulations so that the research can provide an overview related to the practice of tax education for foreign corporate taxpayers who are registered in Foreign Corporate and Individual Tax Service Office. The object of the research is the practice of taxation education in Foreign Corporate and Individual Tax Service Office conducted during 2019. The results of this study indicate that the practice of taxation education for Taxpayers of Representative Office of Foreign Companies and Permanent Establishments, whether in terms of educational methods, educational techniques, educational materials, providers of educational material, and supporting facilities, are generally in accordance with the guidelines and provisions of the legislation. The slight difference found in the practice of taxation education is a form of adjustment efforts made by Foreign Corporate and Individual Tax Service Office for overcoming challenges faced in the form of the matchless characteristics of foreign corporate taxpayers who are Foreign Tax Subjects whose tax treatment is equivalent to corporate tax subject and additional workload in the form of settling the administration of exemption and refund of VAT and/or Sales Tax on Luxury Goods which are granted for Representatives of Foreign Countries and determined

International Organizations.