

Analisis Sengketa Pajak atas Biaya Promosi: Studi Kasus pada Putusan Pengadilan Pajak Periode 2016-2019 = Tax Dispute Analysis on Promotional Costs: A Case Study on Tax Court Decisions for The 2016-2019 Period

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Abstrak

Biaya promosi diduga menjadi bagian dari upaya tax planning dan praktik tax evasion. Penelitian ini bertujuan mengidentifikasi jenis-jenis dan penyebab utama sengketa pajak terkait biaya promosi dalam perhitungan pajak terutang PPh Badan. Penelitian ini merupakan studi kasus dengan metode kualitatif. Pengumpulan data dilakukan melalui mengumpulkan putusan banding pengadilan pajak serta wawancara. Informan penelitian berasal dari DJP dan Konsultan Pajak. Hasil penelitian menunjukkan jenis sengketa pajak biaya promosi terbagi menjadi sengketa materiil dan formal. Penyebab sengketa materiil antara lain perbedaan interpretasi antara DJP dan WP dan masalah pembuktian. Penyebab sengketa formal antara lain DJP menganggap biaya promosi yang dikurangkan tidak memenuhi ketentuan formalnya sedangkan WP menggunakan prinsip materiil/substantif dalam membebaskan biaya promosi, WP merasa telah memenuhi ketentuan formal yang dimaksud, dan WP tidak memenuhi ketentuan formal dimaksud karena keadaan di luar kuasa sehingga meminta keadilan hingga tingkat banding. Rekomendasi bagi DJP antara lain memahami proses bisnis Wajib Pajak dengan baik ketika melakukan pemeriksaan, menyertai pembuktian materiil dalam koreksi formal, menaikkan status penegasan terkait menjadi aturan serta memperbaiki sistem dan tata kelola penerimaan SPT Tahunan. Rekomendasi bagi WP antara lain memberikan data dan dokumen yang valid dan relevan ketika proses pemeriksaan serta mengadministrasikan dengan baik data dan dokumen terkait biaya promosi yang dikeluarkan

.....Promotional costs are allegedly part of tax planning efforts and tax evasion practices. This study aims to identify the types and leading causes of tax disputes related to promotional costs in calculating taxes owed by corporate income tax. This research is a case study with a qualitative method. Data collection is done through collecting tax court appeal decisions and interviews. This research is a case study with a qualitative method. Data collection is done through collecting tax court appeal decisions and interviews. The results showed that promotional fee tax disputes were divided into material and formal disputes. The causes of material disputes include differences in interpretation between DGT and taxpayers and evidentiary issues. The causes of formal disputes include the DGT considering that the reduced promotional costs do not meet the formal provisions at the same time taxpayers use the material/substantive principle in charging promotion fees, taxpayers feel that it has fulfilled the formal provisions in question, taxpayers do not meet the formal provisions referred to due to circumstances beyond the will thus ask for justice up to the level of appeal. Recommendations for DGT include understanding the business processes of taxpayers well when conducting examinations, accompanying material evidence in formal corrections, raising the status of related affirmations into rules, and improving the system and governance of annual tax return receipts. Recommendations for taxpayers include providing valid and relevant data and documents during the tax audit process and properly administering data and documents related to promotional costs.