

Analisis Potensi dan Hambatan Penerapan High Net Worth Individual Tax di Indonesia = Analysis of Potentials and Obstacles in Implementing High Net Worth Individual Tax in Indonesia

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Abstrak

Pemerintah Indonesia menggunakan instrumen perpajakan untuk mengatasi kontraksi ekonomi dan meningkatnya kesenjangan sosial akibat Pandemi Covid-19. Strategi yang ditempuh adalah mengoptimalkan penerimaan dari HNWI. Skripsi ini bertujuan untuk menganalisis potensi dan hambatan penerapan wealth tax di Indonesia serta mengkaji regulasi HNWI tax di Uganda, Swiss, dan Prancis. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data berupa wawancara dan studi literatur. Hasil penelitian ini menunjukkan bahwa terdapat potensi yang dimiliki Indonesia dalam menerapkan wealth tax, yaitu banyaknya jumlah HNWI Indonesia, pengoptimalan penerimaan perpajakan, dan distribusi pendapatan. Sementara hambatan yang harus dihadapi, yaitu belum terdapat landasan hukum pajak kekayaan di Indonesia, sulitnya mengumpulkan informasi kekayaan HNWI, HNWI memiliki kedekatan dengan pihak yang berkuasa, kurang trennya pajak kekayaan di negara lain, kemudahan HNWI dalam melakukan mobilitas ke luar negeri, dan ketakutan adanya tumpang tindih pemajakan. Di Uganda belum menerapkan wealth tax. HNWI hanya dipajaki dengan instrumen PPh namun terdapat tarif tambahan sebesar 10% untuk penghasilan pada lapisan teratas. Sementara Swiss dan Prancis telah mengenakan wealth tax. Penerapan wealth tax di Swiss lebih efektif daripada Prancis karena Swiss menerapkan tarif dan ambang batas yang lebih rendah dalam pemungutan pajak kekayaan sehingga tidak menyebabkan adanya potensi yang kabur dan perluasan dasar pengenaan pajak sekaligus

.....The Indonesian government uses tax instruments to overcome the economic contraction and increasing social inequality due to the Covid-19 Pandemic. The strategy adopted is to optimize revenue from HNWI. This thesis aims to analyze the potentials and obstacles of implementing a wealth tax in Indonesia and to examine HNWI tax in Uganda, Switzerland, and French. This research uses a qualitative approach with data collection techniques in the form of interviews and literature studies. The results of this study indicate that there are several potentials to implement a wealth tax in Indonesia consisting of the large number of HNWIs in Indonesia, the purpose of optimizing Indonesian tax revenues, and income distribution. While the obstacles consisting of there is no legal basis for a wealth tax in Indonesia, the difficulty of collecting HNWIs wealth information, HNWI's proximity to stakeholders, the lack of trends in implementing wealth taxes in other countries, ease of physical mobility, and the fear of tax overlap. In Uganda, there is no wealth tax. So HNWIs are only taxed with the income tax instrument but there is an additional 10% rate for income at the top layer. Meanwhile, Switzerland and French have imposed a wealth tax. The application of a wealth tax in Switzerland more effective than French because Switzerland applies lower rates and thresholds in the collection of wealth taxes so that it does not cause potential loss and expansion of the tax base at the same time.