

## Kebijakan pemungutan PPN atas produk rekaman suara = Policy of VAT imposition on voice recording products

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=82039&lokasi=lokal>

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### Abstrak

The imposition of VAT on the transfer of ownership of recording products is by the redemption of VAT paid-stamp. VAT is imposed at the recording product producer stage, before those products being sold. The distribution channel of the recording product is started from the distributor, agents, the distributor is no longer charged with VAT. In the VAT regulations the principle of the imposition is a multi stage tax. Which means VAT is collected at every stage of production chain and distribution. Under this VAT levy policy, the tax payer is obliged to redeem the indebted VAT to acquire the VAT paid-stamp of the recording products. The tax imposition bases used to calculate the VAT is the average selling price of the recording products.

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The important point in this thesis is the grounds and laws on which the government to base the VAT levy policy on the recording products. In relation to the policy implementation is also questioned the level to which it influences the produce of recording products.

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The research method used in this thesis is quantitative description with: frequency percentage. The respondents of this research stem from the representative: of recording products producer's associations trough questionnaires and interviews. The above-mentioned associations consist of 4 (four) associations appointed to recommend the VAT paid-stamp redemption. As comparison, the research also involved some interviews with several Senior Official at The Directorate General of Tax.

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The result of the research reveals that most of the recording product producers have no objection to the VAT imposition policy on the recording products. Nevertheless the service to provide the VAT paid-stamp must be improved. The conclusion of this research shows that there is no adequate laws on which the VAT is based to regulate the VAT levy on the voice recording products. The basic consideration to charge VAT on the voice recording products is merely in order to increase revenue from VAT, the simplicity of Administration and the supervision of the voice recording products tax payer.

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Based on the result of the research it is suggested that the government should provide laws as foundation for the VAT regulation regarding to VAT levy on the voice recording products. The service provided for the redemption of the VAT paid-stamp needs to be improved. To improve supervision on the price of voice recording products in the market. Procedures on the excessive unused VAT paid-stamps management. The handling and control on the selling of counterfeited VAT paid-stamp.</i>