

Studi potensi pajak penghasilan pada transaksi lelang sukarela: studi kasus atas transaksi lelang sukarela yang terjadi pada kantor wilayah III DJPLN Jakarta = A study of potential income tax on voluntary auction: a case study of voluntary auction at Jakarta regional office III of the directorate general of debt and state auction

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Abstrak

<i>At present state revenues from taxation form the backbone of state budgets and in fact in terms of percentage, such revenues continue to increase from year to year. For this reason, the Directorate General of Taxation has made continued efforts to reach potential taxes which are somewhat hidden. One source of these taxes which can be collected to help increase revenues is the party which or who makes a gain on auction transactions.

An auction is any sale of goods to the public through oral as well as written bids and the gathering of bidders by auctioneers. Public auctions generate certain advantages over ordinary auctions.

As of 1996 the Indonesian Government has deregulated the auction field whereby the private sector has been allowed to engage itself there. Until then, auctions were conducted only through state auction houses.

Given the advantages and deregulation above and the fact that there has been a significant increase in the number of voluntary auctions from year to year which have been conducted through auction houses, private and public, sale by auction may be considered a promising method in the future.

In general there are two types of goods which may be put on auction, movable and immovable goods. The current tax rules which apply to auctions are those concerning income taxation on the transfer of titles to land and/or buildings, or stated in other words, immovable goods, such that there have been no tax rules concerning movable goods.

In order to determine who the highest bidders are, auction officials refer to the price limits set by goods owners. These limits are the minimum amounts demanded by the owners. in general these limits are set by the owners (a little) above benchmarks. The difference which may occur is an added economic value to owners.

This research has been aimed at identifying (1) whether there is potential taxable revenue from auction transactions, (2) the amount of potential tax which may be collected from the auctions of movable goods, and (3) any tax policy which may effectively be applied to auction transactions.

The research employed a descriptive and analytical method. In order to help validate the method, the author used tables and statistic test (t-test) to find the difference in tax potential between immovable and movable

goods. And to determine tax potential, trend analysis is used.

Based upon the results of the t-test, the author concludes that the difference between the prices of movable and immovable goods is not significant.

The result of trend analysis for the next five semesters on voluntary auction, from the first semester 2004 until the second semester 2006, produce income tax potential amounted Rp58.759,15 million.

Convenience is one of the tax collection principles whereby the government should take into account the convenient times for taxpayers. These times may be realized through levying tax at source. For this reason, it should auction officials who collect taxation given the fact that any payments which flow from the hands of highest bidders to goods owners should be acknowledged by these officials.</i>