Studi kasus pemeriksaan pajak atas transaksi Capital Income wajib pajak yang memiliki hubungan istimewa

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Abstrak

Tax revenue is the biggest source of domestic fund resulted from national productivity for the self-financing of development, government programs, income distribution and indeed a boosting device of investment. Indonesian tax ratio of only 13,6% from GDP indicates a great deal of tax revenue potential. Income tax giving the largest tax contribution of IDR133.967 trillion or 49% of overall tax revenue shows the fact that taxing from taxpayers income is surely a great prospect and will keep on increasing. Taxing on capital income namely tax on interest, rent, dividend, and royalty, is flourishing nowadays due to the fact that lots of spare fund from the community are invested in financial instruments such as in money market, stock, property or direct investment. Self assessment system should be followed with a wide range of controlling function and tax audit to enhance taxpayers acknowledgment and awareness in calculating and reporting their owned tax return fairly and accurately. There is a drive in taxpayers' mind to undertake ways in the effort to reduce their tax compulsion or to avoid being taxable through such a way in the vein of related party transaction occurred in a unfair priced transaction conflicting the arm length transaction. in the end, tax is reduced and country's revenue is gone. The ultimate challenge is on how the tax officers would be able to detect, investigate and make corrections to such transactions supported by the regulating laws that cover the issue so that development fund can be saved and taxpayers become more compliant. Directorate General of Tax itself does have the standard for auditing related-party transaction, but in the field, failures happen to tax such transactions. Globally, the main issue of the thesis is that though taxpayers are given the trust to determine their owned tax obligation, still mistakes and fraud exist in the expense of country's revenue. The ongoing tax audit fails to detect and to put right capital income transactions in related-party scheme. There are triggering factors why such cases take place and the impacts are downbeat especially to the tax generating process. Theoretical framework of the thesis is the ground concept of controlling. Controlling is a process to observe and make sure that prior plan is achieved. Without a sound control, the national budget will hardly be fulfilled and overall tax system will not function as designed. The monitoring of taxpayer compliance is a part of national tax system. The foundation of tax audit is the prevailing conflict of interest between taxpayer and tax officer in calculating the tax payable and as a consequence of self-assessment model applied.

Research methods include the research type namely analytical descriptive type using field data to be approached by theoretical and lawful comparability, and compiling data technique that covers library research and field research. Library research is conducted through the search of ground theory, literatures, and set of laws, as the field research covers the search of tax audit report, findings of related cases using purposive sampling method, and field interview with the tax auditors and supervisors in charge.

The finding is that there is a tendency in tax audit to miss detecting and correcting capital income

transaction involving related-party taxpayers. Such phenomenon has strong reasons and causes destructive impacts. The research conclusions are, firstly: there are triggering factors to those undetectable capital income transactions involving related-party taxpayers, namely: overlooking such transactions by tax officers, inadequate audit time allotment, no specified regulations ruling the issue, unfortunate use of jurisprudence, lack of convincing compatible data, downside of tax officers audit capability, lack of detailed supervision, and no vigorous commitment to implement harsh penalty to the delinquents. Secondly, undetectable capital income transactions involving related party taxpayers causes quite severe impacts, especially to the loss of tax potential revenue, else are the misuse of jurisprudence as referral, the spread of tax avoiding spirit in form of tax planning, and ungovernable tax law enforcement due to the lack of thorough control and harsh penalty.

Suggested solution to the problem is by eliminating or .at least reducing the triggering factors of the undetectable capital income transactions involving related-party taxpayers, by: implementing the assessing technique of tax audit and the use of pre-analysis to detect such scheme, allotting much more effective time to the tax audit process, improving ruling regulations, compiling and providing strong compatible data, enhancing officers capability, performing much better control and review, and erecting harsher penalty.