

Penerapan azas keadilan dan tujuan kesederhanaan dalam pemungutan Pajak Penghasilan final atas penghasilan dari transaksi penjualan saham di Bursa Efek

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=98249&lokasi=lokal>

Abstrak

Based on the provision of Article 4 paragraph (2) of Income Tax Laws/Undang-undang Ph, it is certified that on income from stock sale transaction in stock exchange, its tax incurrence is given with special final treatment. The basis for the consideration on Final Income Tax implementation over stock sale transaction in stock exchange is justice and simplicity in tax collection.

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From the survey done by the writer, there are couples of problems in this thesis. Firstly, has the basic principle of justice has been met in its implementation: Secondly, has the simplicity base of collection goal in Final Income Tax collection also been met in its collection?

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The research method used is descriptive method. The data collecting technique is done through interviews with the Taxpayer running business in the field of security and the official in Jakarta Stock Exchange. As comparison, the researcher also did interviews with the Head Office of Going Public Company Tax Service.

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The research result show that justice basis is not met in the implementation of Final Income Tax collection on income from stock sale transaction in stock exchange. The simple goal related with Final Income Tax collection policies on stock sale transaction in stock exchange based on survey results is found out to be met.

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The conclusion from this research shows that the implementation of justice base is not met. Relating to the simple goal, the conclusion derived from the research, it was found out that administrative convenience and improvement on compliance are met.

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As a suggestion from this research, for the sake of justice in long term the validation of Final Income Tax policies as much as possible must be reduced and returned to unitary tax system.