

Implementasi Kebijakan Faktur Pajak Pada Pengusaha Kena Pajak Pedagang Eceran Ditinjau dari Asas Ease of Administration (Studi Kasus Retail Startup) = Implementation of Tax Invoice Policy in Retail-trade Taxable Enterprises Viewed from Ease of Administration Principle (Case Study Retail Startup)

Putri Natallia Teno, author

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Abstrak

Perusahaan retail startup semakin berkembang di Indonesia. Penjualan retail di Indonesia menunjukkan hasil yang positif dan berkontribusi pada pertumbuhan ekonomi. Salah satu retail yang tergabung dalam Asosiasi Pengusaha Ritel Indonesia ialah retail startup. Faktur Pajak berperan sebagai bukti pemungutan pajak pada setiap transaksi penjualan dan pembelian. Aturan pelaksana terkait dengan Faktur Pajak Pedagang Eceran telah diatur dalam Pasal 13 Ayat (5a) UU PPN. Pada tahun 2022, DJP menerbitkan PER 03/PJ/2022 tentang Faktur Pajak yang merupakan simplifikasi dari peraturan mengenai Faktur Pajak. Pada praktiknya, terjadi gap antara kebijakan Faktur Pajak dengan implementasinya bagi perusahaan retail startup. Tujuan dari penelitian ini adalah untuk menganalisis bagaimana kebijakan Faktur Pajak bagi perusahaan retail startup. Penelitian ini juga menganalisis implementasi ketentuan Faktur Pajak bagi PKP Pedagang Eceran retail startup apabila ditinjau dari asas ease of administration. Penelitian ini dilakukan dengan pendekatan post-positivist dengan jenis penelitian deskriptif serta menggunakan teknik analisis kualitatif. Hasil dari penelitian ini menunjukkan bahwa implementasi kebijakan Faktur Pajak pada perusahaan retail startup belum sepenuhnya memenuhi asas ease of administration. Dari asas certainty, aturan Faktur Pajak bagi PKP Pedagang Eceran telah memberikan kepastian hukum karena telah diatur dalam Undang-Undang hingga peraturan turunannya. Dari asas efficiency menimbulkan tambahan compliance cost karena retail startup belum mampu untuk menggunakan sistem yang canggih karena keterbatasan dana. Dari asas simplicity, aturan mengenai Faktur Pajak bagi PKP Pedagang Eceran memberikan kemudahan karena tidak harus mencantumkan identitas lengkap pembeli. Di sisi lain, untuk non-konsumen akhir harus diterbitkan Faktur Pajak Lengkap sesuai Pasal 13 Ayat (5) UU PPN. Tujuan dari Direktorat Jenderal Pajak adalah untuk integrasi data dan pengawasan kewajiban perpajakan. Namun, terdapat tantangan bagi retail startup dalam pemenuhan identitas lengkap non konsumen akhir berupa toko-toko kelontong pada transaksi B2B. Selain itu, terdapat kesulitan pemenuhan ketentuan batas unggah Faktur Pajak pada PER-03/PJ/2022. Potensi sanksi administratif terhadap tidak dicantulkannya NIK dan NPWP berupa denda 1% serta potensi pemeriksaan menimbulkan kegelisahan bagi retail startup yang masih memiliki margin yang kecil dengan kondisi laporan keuangan yang masih rugi. Retail startup diharapkan terus berkembang dan menjalankan kewajiban perpajakannya dengan menggunakan sistem yang canggih dan penambahan pegawai. Kebijakan pencantuman identitas lengkap pembeli bagi toko kelontong serta sanksi perlu mempertimbangkan aspek kemudahan bagi perusahaan retail startup.

.....Retail startup companies are growing in Indonesia. Retail sales in Indonesia provide positive results and contribute to economic growth. Tax Invoice serves as proof of tax collection on every sale and purchase transaction. One of the retailers that are members of the Indonesian Retail Entrepreneurs Association is a retail startup. Implementing rules related to retail-trade taxable enterprises Tax Invoices have been regulated

in Article 13 Paragraph (5a) of the VAT Law. In 2022, DGT issued PER 03/PJ/2022 concerning Tax Invoices which is a simplification of the regulations concerning Tax Invoices. In practice, there is a gap between the Tax Invoice policy and its implementation for startup retail companies. The purpose of this study is to analyze how the tax invoice policy is for retail startup companies. This study also analyzes the implementation of the Tax Invoice provisions for retail startup when viewed from the principle of ease of administration. This research was conducted using a post-positivist approach with a descriptive research type and using qualitative analysis techniques. The results of this study indicate that the implementation of the Tax Invoice policy in retail startup companies has not fully complied with the ease of administration principle. From the principle of certainty, the rules regarding Tax Invoices for retail-trade taxable enterprises have provided legal certainty because they have been regulated in the Law to its derivative regulations. From the principle of efficiency, this raises additional compliance costs because retail startups have not been able to use sophisticated systems due to limited funds. From the principle of simplicity, the rules regarding Tax Invoices for retail-trade taxable enterprises provide simplicity because they do not have to include the full identity of the buyer. On the other hand, final non-consumers must issue a Complete Tax Invoice in accordance with Article 13 Paragraph (5) of the VAT Law. The aim of the Directorate General of Taxes is for data integration and monitoring of tax obligations. However, there are challenges for retail startup in fulfilling the full identity of non-end consumers in the form of grocery stores in B2B transactions. In addition, there are also difficulties in fulfilling the tax invoice upload limit provisions in PER-03/PJ/2022. The potential for administrative sanctions against the non-listing of NIK and NPWP in the form of a 1% fine as well as the potential for inspections creates anxiety for retail startups that still have small margins with financial statements that are still at a loss. The policy for including the complete identity of the buyer for grocery store and sanctions needs to consider aspects of convenience for retail startup companies.