

Evaluasi Kebijakan Insentif Pajak Covid-19 PPh Pasal 25 dan PPh Pasal 22 Impor (Studi Kasus: KPP Pratama Jakarta Kelapa Gading) = Evaluation of The Covid-19 Tax Incentive Policy Income Tax Article 25 and Import Income Tax Article 22 (Case Study: Jakarta Kelapa Gading Tax Office)

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Abstrak

Menteri Keuangan mempertimbangkan pemberian insentif pajak masih berlangsung karena pandemi Covid-19 belum berakhir dan membawa dampak terhadap perekonomian sehingga masih perlu adanya insentif perpajakan berupa pengurangan angsuran PPh Pasal 25 dan pembebasan PPh Pasal 22 impor dalam rangka optimalisasi pemulihan ekonomi nasional. Penelitian ini bertujuan mengevaluasi kebijakan insentif pajak covid-19 berupa pengurangan angsuran PPh Pasal 25 dan pembebasan PPh Pasal 22 Impor berdasarkan The Four Maxims dan implementasi kebijakan kedua insentif ini di KPP Pratama Jakarta Kelapa Gading.

Metode dalam penelitian ini adalah mixed method research menggabungkan pendekatan kuantitatif dan kualitatif. Data dalam penelitian ini diperoleh dari kuesioner untuk mengukur persepsi Wajib Pajak terhadap kebijakan insentif pajak Covid-19 PPh Pasal 25 dan PPh Pasal 22 Impor dan wawancara kepada petugas fiskus dan Wajib Pajak. Hasil dari penelitian menunjukkan bahwa persepsi Wajib Pajak terhadap kebijakan insentif pajak pengurangan angsuran PPh Pasal 25 dan pembebasan PPh Pasal 22 Impor telah memenuhi asas pemungutan pajak The Four Maxims, serta tercapainya sasaran yang ingin dicapai pemerintah, Wajib Pajak yang berpartisipasi dalam kedua insentif ini tidak mengalami kesulitan dalam menjalankan kewajibannya, fiskus telah melaksanakan tugas, tanggung jawabnya sesuai dengan peraturan yang berlaku, dan tercapainya kepuasan Wajib Pajak yang berpartisipasi dalam kebijakan kedua kebijakan insentif ini.

.....The Minister of Finance considers that the provision of tax incentives is still ongoing because the Covid-19 pandemic has not ended and has had an impact on the economy so that there is still a need for tax incentives in the form of reducing Article 25 installments and exempting Import Income Tax Article 22 to optimize national economic recovery. This study aims to evaluate the Covid-19 tax incentive policy in the form of reducing installments of Income Tax Article 25 and exemption of Article 22 Import Income Tax based on The Four Maxims and the implementation of these two incentive policies at Jakarta Kelapa Gading Tax Office. The method in this study is mixed method research combining quantitative and qualitative approaches. The data in this study were obtained from a questionnaire to measure taxpayers' perceptions of the Covid-19 tax incentive policy on Income Tax Article 25 and Import Income Tax Article 22 and interviews with tax authorities and taxpayers. The results of the study indicate that the taxpayer's perception of the tax incentive policy of reducing installments of Income Tax Article 25 and exemption of Import Income Tax Article 22 on imports has fulfilled the principles of tax collection The Four Maxims, as well as achieving the goals of be achieved by the government, taxpayers who participate in these two incentives do not experience difficulties in carrying out their obligations, the tax authorities have carried out their duties and responsibilities by applicable regulations, and the satisfaction of taxpayers participating in these two incentive policies has been achieved.