

# Analisis Pengakuan Dan Pengukuran Transaksi Sewa Dari Sudut Penyewa Sesuai PSAK 73 Dan Ketentuan Pajak Penghasilan Ditinjau Dari Asas Ease Of Administration = Analysis Of Recognition And Measurement Of Lease Transactions From The Lessee's Perspective In Accordance With PSAK 73 And Income Tax Provisions Reviewed From The Principle Of Ease Of Administration

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## Abstrak

Penelitian skripsi ini memiliki dua tujuan. Tujuan pertama adalah untuk menganalisis perlakuan PPh badan atas pembayaran sewa sebagai allowable deduction dari sisi penyewa setelah pemberlakuan PSAK 73 berdasarkan asas ease of administration. Tujuan kedua adalah untuk menganalisis perlakuan withholding tax atas pembayaran imbalan sewa dari sisi penyewa setelah pemberlakuan PSAK 73 berdasarkan asas ease of administration. Penelitian ini menggunakan metode pendekatan post-positivist yang pengumpulan datanya dilakukan melalui studi kepustakaan dan wawancara mendalam. Berdasarkan analisis atas data yang telah dikumpulkan tersebut, diperoleh dua kesimpulan sebagai jawaban atas dua pertanyaan penelitian. Pertama, perlakuan PPh badan atas pembayaran sewa sebagai allowable deduction dari sisi penyewa setelah pemberlakuan PSAK 73 tidak memenuhi asas ease of administration karena asas clarity dan economy tidak terpenuhi. Sementara itu, untuk kesimpulan kedua, perlakuan withholding tax atas pembayaran imbalan sewa dari sisi penyewa setelah pemberlakuan PSAK 73 tidak sepenuhnya memenuhi asas ease of administration karena asas clarity tidak terpenuhi. Atas dua kesimpulan tersebut, dihasilkan dua saran. Untuk saran pertama, diperbaruinya KMK No. 1169/KMK.01/1991 atau diperkenalkannya suatu ketentuan pajak baru yang mengatur perlakuan transaksi sewa, yang sebaiknya dapat menjelaskan konsekuensi dari adanya perbedaan pengakuan dan pengukuran antara akuntansi dan pajak. Sedangkan, untuk saran kedua, pengaturan konsep utang dalam Pasal 4 ayat (2) PP 34/2017 sebaiknya diperjelas agar tidak menimbulkan ketidakpastian

.....This undergraduate thesis aims to accomplish two objectives. The first objective is to analyze the treatment of corporate income tax on lease payments as an allowable deduction from the lessee's perspective after the implementation of PSAK 73 based on the principle of ease of administration. The second objective is to analyze the treatment of withholding tax on lease payments from the lessee's perspective after the implementation of PSAK 73 based on the principle of ease of administration. This research utilizes a post-positivist approach, with data collection conducted through literature review and in-depth interviews. Based on the analysis of the collected data, two conclusions are drawn in response to the research questions. First, the treatment of corporate income tax on lease payments as an allowable deduction from the lessee's perspective after the implementation of PSAK 73 does not meet the principle of ease of administration because the principles of clarity and economy are not fulfilled. Meanwhile, for the second conclusion, the treatment of withholding tax on lease payments from the lessee's perspective after the implementation of PSAK 73 does not fully meet the principle of ease of administration because the principle of clarity is not fulfilled. Based on these two conclusions, two recommendations are proposed. The first recommendation is to update KMK No. 1169/KMK.01/1991 or introduce a new tax regulation that governs the treatment of

lease transactions. This new regulation should clarify the consequences of the differences in recognition and measurement between accounting and taxation. As for the second recommendation, the concept of debt in Article 4, paragraph (2) of Government Regulation No. 34/2017 should be clarified to avoid causing uncertainty.