

# Analisis Putusan Gugatan Saat Terutang dan Pelaporan PPN atas Kegiatan Ekspor BKP Berwujud (Studi Kasus PT A) = Lawsuit Decision Analysis of the Taxable Event and VAT Filing related to the Export of Tangible Taxable Goods (Case Study PT A)

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## Abstrak

Penelitian ini membahas analisis putusan gugatan PT A terkait penentuan saat terutang dan pelaporan PPN atas kegiatan ekspor BKP Berwujud serta membandingkan ketentuan yang berlaku di Indonesia dan Singapura. Tujuan penelitian ini adalah menganalisis dasar pertimbangan Majelis Hakim dalam memutuskan kasus gugatan PT A apakah sesuai dengan ketentuan yang berlaku di Indonesia terkait saat terutang dan pelaporan PPN atas kegiatan ekspor BKP Berwujud serta dengan mempertimbangkan teori serta asas ease of administration dan membandingkan kebijakan terkait saat terutang dan pelaporan PPN atas kegiatan ekspor BKP Berwujud di Indonesia dengan Singapura. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data melalui wawancara mendalam dan studi kepustakaan. Hasil penelitian ini menyimpulkan bahwa dasar hasil pertimbangan Majelis Hakim dalam memutuskan sengketa gugatan PT A tidak sesuai dengan peraturan yang berlaku di Indonesia serta tidak memenuhi asas ease of administration. Dengan dilakukannya perbandingan kebijakan kegiatan ekspor BKP Berwujud antara Indonesia dan Singapura, dapat disimpulkan bahwa baik Indonesia dan Singapura dalam menentukan saat terutang PPN menggunakan pendekatan proxy expenditure tax dan terkait kewajiban pelaporan dapat disimpulkan bahwa peraturan Indonesia dianggap lebih fleksibel bagi Wajib Pajak dan Pemerintah dibandingkan dengan Negara Singapura karena pelaporan yang dilakukan berdasarkan tanggal persetujuan PEB bukan berdasarkan periode pembukuan akuntansi Wajib Pajak.

.....This research discuss about the PT A's lawsuit decision analysis of the taxable event and VAT filing related to the export of tangible taxable goods and to compared the applicable regulation in Indonesia and Singapore. The purpose of this research is to analyze the suitability of judges' considerations with the applicable regulation in Indonesia in deciding PT A's lawsuit dispute matters related to the taxable event and VAT filing on export of tangible taxable goods considering the ease of administration principle and also to compared the Indonesia's regulation with Singapore's regulation. This research used a qualitative approach with indepth interview and literature study as a data collection. The results of this research concluded that the consideration of judges in deciding the lawsuit matter does not in accordance with the applicable regulation in Indonesia, theory, and ease of administration principle. The comparison of the Indonesia's regulations related to export activities with Singapore's regulation can be concluded that regarding the determination of the expenditure tax proxy to determine the taxable event on the export of tangible taxable goods activities and regarding the filing obligations, it can be concluded that Indonesia's regulation is more flexible for the Taxpayer and Government rather than the Singapore's regulation because the basis tax filing in Indonesia is based on the date of approval declaration not from the Taxpayer's accounting period.