

Analisis Penerapan Pengecualian Pengujian Kewajaran atas Utang dengan Pendekatan Debt-to-Equity Ratio pada Wajib Pajak Sektor Infrastruktur = Analysis of Exemption comparability Analysis by Debt to Equity Ratio Approach of Infrastructure Sector Tax Payer

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Abstrak

Skripsi ini menganalisis mengenai penerapan pengujian kewajaran utang yang dilakukan oleh Wajib Pajak yang melakukan kegiatan usaha di bidang infrastruktur, serta ditinjauya pengecualian Wajib Pajak yang melakukan kegiatan usaha di bidang infrastruktur dari pengujian debt-to-equity ratio melalui asas kepastian hukum. Penelitian ini dilakukan dengan menggunakan metode kualitatif yang memperoleh data dengan cara wawancara mendalam dan studi kepustakaan. Hasil penelitian menunjukkan bahwa dalam praktiknya, metode debt-to-equity ratio bukanlah satu-satunya pendekatan yang digunakan dalam menguji kewajaran utang yang dimiliki Wajib Pajak yang melakukan kegiatan infrastruktur. Akan tetapi, meskipun demikian, ketiadaan definisi maupun kriteria Wajib Pajak sektor infrastruktur menimbulkan ketidakpastian hukum.

.....This thesis are made to analyze on how to do comparability analysis on loan that performed by Infrastructure company, and also to analyze the excluding of taxpayer that engaged in infrastructur section from debt-to-equity test by law's certainty principle. This research was performed by qualitatife method and collect data through doing depth interview and also study of literature. Results of the research shows that practically, debt-to-equity ratio is not the only method that used in doing comparability analysis on loan that performed by infrastructure company. However, the lack of infrastructure's criteria and definition caused the lack of law certainty.