

Evaluasi Pelaksanaan Pemenuhan Kewajiban Pajak Penghasilan Badan Bank Indonesia Ditinjau Dari Asas Ease Of Administration = Evaluation of Execution Compliance Corporate Income Tax Liability in Bank Indonesia Seen From Principles Ease Of Administration

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Abstrak

Penelitian ini berawal dari dikenakannya surplus atas Bank Indonesia sebagai objek PPh. Tujuan dari penelitian ini adalah untuk mengevaluasi bagaimana pelaksanaan pemenuhan kewajiban pajak penghasilan badan di Bank Indonesia ditinjau melalui asas ease of administration. Penelitian ini menggunakan pendekatan positivis, data dan informasi dikumpulkan melalui wawancara mendalam. Analisis data mengacu pada teori evaluasi Joko Widodo dan asas ease of administration. Hasil penelitian menunjukkan bahwa pelaksanaan pemenuhan kewajiban perpajakan di Bank Indonesia telah sesuai dengan petunjuk teknis, namun timbul beberapa dampak yang perlu diselesaikan. Dilihat dari outputnya, tujuan kebijakan atas pengenaan surplus Bank Indonesia sebagai objek PPh belum tercapai. Apabila ditinjau melalui asas ease of administration, kebijakan ini memenuhi asas kepastian dan kesederhanaan namun belum memenuhi asas efisiensi.

.....This study originated from the policy that surplus gained in Bank Indonesia as an object of Income Tax. The purpose of this study was to evaluate how the implementation of the corporate income tax obligations in terms of Bank Indonesia through the principle of ease of administration. This study used a positivist approach, the data and information gathered through in-depth interviews. Data analysis refers to the evaluation of the theory and principles of Joko Widodo. The results showed that the implementation of the fulfillment of tax obligations in accordance with Bank Indonesia has technical guidelines, but it raises some impacts that need to be resolved. Judging from the output, the policy objectives over the imposition of a surplus of Bank Indonesia as the object of Income Tax has not been reached. When viewed through the principle of ease of administration, this policy meets the principle of certainty and simplicity but does not meet the principle of efficiency.