

Analisis Perubahan Kebijakan Pengenaan Pajak Atas Natura Berdasarkan The Four Maxims Of Adam Smith (Studi Kasus Pada KPP Pratama Jakarta Setiabudi Dua) = Analysis of Tax Policy Changes on Fringe Benefits Based on The Four Maxims of Adam Smith (Case Study on KPP Pratama Jakarta Setiabudi Dua)

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Abstrak

Perubahan ketentuan perpajakan atas natura dan/atau kenikmatan sesuai yang diatur dalam Undang-Undang Harmonisasi Perpajakan yang kemudian dijelaskan lebih lanjut dalam Peraturan Menteri Keuangan Nomor 66 Tahun 2023 masih menuai pro dan kontra di masyarakat. Peraturan ini diterbitkan dengan tujuan untuk lebih memberikan kepastian hukum dan keadilan perlakuan pajak penghasilan atas imbalan kerja berupa natura atau kenikmatan. Berdasarkan permasalahan tersebut, penelitian ini bertujuan untuk menganalisa apakah perubahan ketentuan perpajakan tersebut memenuhi tujuan dari peraturan tersebut baik dari aspek keadilan maupun kepastian hukum, selain itu juga dilakukan penilaian aspek efisiensi dan kenyamanan bagi wajib pajak dengan menggunakan The Four Maxims yang dikemukakan oleh Adam Smith sebagai dasar penilaian. Data primer kualitatif berupa wawancara dengan pihak praktisi yang berasal dari pihak KPP Pratama Jakarta Setiabudi Dua, pihak konsultan pajak, dan pihak wajib pajak dilakukan untuk menilai terkait kesesuaian kebijakan perpajakan dalam peraturan tersebut dengan asas pemungutan pajak The Four Maxims yang dikemukakan oleh Adam Smith yaitu asas equality, asas certainty, asas convenience of payment, dan asas efficiency. Hasil analisis data menunjukkan bahwa perubahan kebijakan perpajakan atas natura/kenikmatan yang dinilai berdasarkan asas pemungutan pajak The Four Maxims telah memenuhi asas equality, asas certainty, dan asas efficiency namun belum meningkatkan penerapan asas convenience of payment

.....Changes to taxation provisions on fringe benefits as regulated in the Law on Tax Harmonization, which are further explained in Minister of Finance Regulation Number 66 issued in 2023, are still reaping pros and cons in the community. This regulation was issued with the aim of providing greater legal certainty and equality in the treatment of income tax on fringe benefits given to employee. Based on these problems, this research aims to analyze whether the changes to the tax provisions fulfill the objectives of these regulations both from the aspects of equality and legal certainty, apart from that, an assessment of the aspects of efficiency and comfort for taxpayers is also carried out using The Four Maxims proposed by Adam Smith as basis for assessment. Qualitative primary data in the form of interviews with practitioners from KPP Pratama Jakarta Setiabudi Dua, tax consultants, and taxpayers were conducted to assess the suitability of tax policies in these regulations with the principles of tax collection The Four Maxims put forward by Adam Smith, namely the principles equality, certainty principle, convenience of payment principle, and efficiency principle. The results of data analysis show that changes in tax policy on fringe benefits assessed based on The Four Maxims tax collection principles have fulfilled the equality principle, certainty principle and efficiency principle but have not increased the application of the convenience of payment principle.