

Kebijakan Insentif Pajak Ditinjau dari Asas Kemudahan Administrasi: Studi pada Perkembangan Kawasan Ekonomi Khusus Singhasari = Tax Incentive Policy Viewed from the Ease of Administration Principle: A Study on the Development of Singhasari Special Economic Zone

Muhammad Septiadi, author

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Abstrak

Salah satu KEK yang telah beroperasi adalah KEK Singhasari yang disahkan melalui Surat Keputusan Menteri Koordinator Bidang Perekonomian selaku Ketua Dewan Nasional KEK Nomor 2 Tahun 2022. Akan tetapi, pada awal pengembangannya masih dirasa belum optimal sehingga dalam pelaksanaannya memunculkan isu pada kemudahan administrasi. Penelitian ini bertujuan untuk menganalisis administrasi perpajakan atas insentif pajak jika ditinjau dari asas kemudahan administrasi Kawasan Ekonomi Khusus Singhasari. Dalam pengumpulan datanya, penelitian post positivist ini memanfaatkan studi lapangan dan studi literatur. Hasil penelitian ini menunjukkan bahwa asas kemudahan administrasi belum sepenuhnya dapat diterapkan yang ditunjukkan karena adanya ketidaksesuaian antara penerapan dan peraturannya dan permasalahan pada sistem pengajuan insentif pajak. Akan tetapi, asas certainty sudah diterapkan pada pemberlakuan insentif pajak di KEK Singhasari. Sedangkan baik asas efficiency maupun simplicity, masing-masing belum dapat diterapkan sepenuhnya pada pengajuan insentif pajak di KEK Singhasari yang ditunjukkan dengan besarnya time cost yang dibutuhkan untuk menunggu keputusan pemanfaatan insentif pajak di KEK dan kendala yang dialami pada sistem OSS. Berdasarkan hasil tersebut dapat dilihat jika masih diperlukan perbaikan pada sistem pengajuan insentif pajak dan regulasi yang mengatur tentang pemberlakuan insentif pajak.

.....One of the SEZs that has been operating is the Singhasari SEZ which was authorized through the Decree of the Coordinating Minister for Economic Affairs as Chairman of the National SEZ Council Number 2 of 2022. However, at the beginning of its development it was still considered not optimal so that in its implementation it raised issues on administrative ease. This study aims to analyze the tax administration of tax incentives when viewed from the principle of ease of administration of the Singhasari Special Economic Zone. In collecting data, this post-positivist research utilizes field studies and literature studies. The results of this study indicate that the principle of administrative convenience has not been fully implemented which is indicated because of the discrepancy between the application and the regulations and problems with the tax incentive submission system. However, the principle of certainty has been applied to the implementation of tax incentives in the Singhasari SEZ. Meanwhile, both the principles of efficiency and simplicity, respectively, cannot be fully applied to the application for tax incentives in the Singhasari SEZ, as indicated by the amount of time cost required to wait for a decision on the utilization of tax incentives in the SEZ and the obstacles experienced in the OSS system. Based on these results, it can be seen that improvements are still needed in the tax incentive application system and regulations governing the implementation of tax incentives.