

## ABSTRAK

Nama : Dohary Hamonangan  
Program Studi : Ilmu Administrasi Fiskal  
Judul : Perlakuan Pemotongan PPh Pasal 23 Atas Transaksi Yang Dilakukan *Freight Forwarding* : (Suatu Tinjauan Untuk Meningkatkan Kepastian Hukum)

Penelitian ini membahas mengenai perlakuan pemotongan PPh Pasal 23 atas rangkaian transaksi yang dilakukan oleh *freight forwarding*. Di dalam PER-178/PJ/2006, disebutkan bahwa jasa *freight forwarding* merupakan objek pemotongan PPh pasal 23, sedangkan menurut peraturan terbaru yaitu PER-70/PJ/2007, jasa *freight forwarding* tidak terdapat di dalam *positive list* objek PPh pasal 23, maka dari itu jasa *freight forwarding* bukan merupakan objek pemotongan PPh pasal 23. Metode penelitian yang digunakan dalam penelitian ini adalah dengan pendekatan kuantitatif deskriptif. Jasa *freight forwarding* itu sendiri adalah rangkaian kegiatan mulai dari pengiriman barang sampai diterimanya barang tersebut, dan didalamnya terdapat beberapa jenis jasa. Termasuk di dalam rangkaian jasa *freight forwarding* tersebut, ada beberapa jasa yang merupakan *positive list* objek PPh pasal 23 mengacu pada PER-70/PJ/2007 yaitu seperti : jasa penyimpanan, jasa perantara, jasa pengepakan, jasa pembasmian hama yang banyak dilakukan oleh *freight forwarding*. Hal ini menimbulkan multitafsir bagi pelaksana maupun pengguna jasa *freight forwarding* atas beberapa rangkaian jasa *freight forwarding* karena adanya dispute diantara kedua peraturan tersebut.

Dari hasil penelitian peneliti, diketahui bahwa perlakuan pemotongan Pajak Penghasilan Pasal 23 khususnya atas bidang usaha yang bergerak di sektor jasa *freight forwarding* menunjukkan bahwa ketentuan peraturan perundang-undangan perpajakan yang selama ini berlaku tidak selaras dengan asas-asas pemungutan pajak, khususnya asas kepastian hukum.

Kata Kunci :  
*Freight forwarding*, Pajak Penghasilan Pasal 23, prinsip kepastian hukum

## ABSTRACT

Name : Dohary Hamonangan  
Study Program : Fiscal Administration  
Title : Withholding Treatment on Income Tax Article 23 for Transactions by The Freight Forwarding Company ( A Review to Improve the Legal Certainty)

This research is tells about withhol treatment on Income Tax Article Art. 23 for transaction by the *freight forwarding*. In PER-178/PJ/2006, mentioned that freight forwarding sector is one of object from tax income article 23, but according to the newest regulation PER-70/PJ/2007, freight forwarding is not one of the positive list of the object tax income article 23. In this research, author use the quantitative descriptive approach. The definition of freight forwarding services is a chain of activities and services starting from delivering goods until it reaches its destination. In freight forwarding services series also include several services that has become the positive list object from tax income article 23 according to PER-70/PJ/2007 such as storage, agent services, packaging and pest termination. The definition from two regulations mentioned above, cause so many interpretaion on the field on several services of freight forwarding, either by the executor or by the service-user of *freight forwarding*, they do not certain which regulation they should use.

From the research that author/writer do, discovered that withholding tax income article 23 shows that tax regulations that are valid nowadays are not liable enough with the certainty of law.

Key word :  
Freight forwarding, Income Tax Law article 23, certainty principle