

UNIVERSITAS INDONESIA  
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PROGRAM STUDI ILMU ADMINISTRASI  
KEKHUSUSAN ADMINISTRASI DAN KEBIJAKAN PERPAJAKAN

ABSTRAK

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UPAYA EKSTENSIFIKASI BENTUK USAHA TETAP (BUT) MELALUI  
MEKANISME KOORDINASI (STUDI KASUS PADA KANTOR PELAYANAN  
PAJAK BADAN DAN ORANG ASING SATU)

xiii + 112 Halaman + 2 Lampiran

Daftar Pustaka : 41 buku literatur (1973-2007); 7 Karya Ilmiah/Tesis; 5  
artikel/majalah; dan 10 Peraturan Perpajakan domestik dan internasional.

Era globalisasi ekonomi telah mendorong berbagai perusahaan besar yang berskala internasional melakukan kegiatan usaha di berbagai negara. Perdagangan internasional dapat memberikan manfaat ekonomi timbal balik antar negara karena dengan adanya investasi baik langsung maupun tidak langsung akan dapat meningkatkan pertumbuhan ekonomi, kesempatan kerja dan dapat memperkenalkan produk dan kegiatan usaha baru. Selain itu, transaksi internasional tersebut akan memberikan kontribusi penerimaan negara masing-masing melalui pengenaan pajak terhadap penghasilan yang diperoleh melalui kegiatan perdagangan internasional.

Pokok permasalahan yang diangkat dalam penelitian ini adalah upaya dan hambatan pelaksanaan ekstensifikasi wajib pajak bentuk usaha tetap (BUT), serta efektifitas koordinasi dalam pelaksanaan ekstensifikasi tersebut pada Kantor Pelayanan Pajak Badan dan Orang Asing Satu. Tujuan penelitian ini adalah untuk mengetahui permasalahan yang dihadapi dan efektifitas koordinasi dalam pelaksanaan ekstensifikasi wajib pajak bentuk usaha tetap.

Bentuk usaha tetap merupakan bentuk usaha yang digunakan oleh wajib pajak luar negeri untuk mewakili kegiatan atau kepentingannya di negara tempat kegiatan usaha dilaksanakan (negara sumber). Konsep BUT diperkenalkan untuk menentukan hak pemajakan dari suatu negara sumber atas laba usaha yang diperoleh perusahaan penduduk negara mitra perjanjian. Sesuai dengan konsep BUT, penghasilan usaha dari suatu perusahaan yang bertempat kedudukan di suatu negara hanya dapat dikenakan pajak di negara lain apabila perusahaan tersebut menjalankan usaha atau kegiatan melalui suatu bentuk usaha tetap.

Metode penelitian yang digunakan dalam penulisan tesis ini adalah metode penelitian kualitatif dengan menggunakan analisis deskriptif, dengan teknik pengumpulan data berupa studi kepustakaan dan studi lapangan melalui wawancara dengan *key informan*.

Berdasarkan hasil pembahasan diperoleh kesimpulan bahwa pelaksanaan ekstensifikasi BUT di Kantor Pelayanan Pajak Badan dan Orang Asing Satu tidak maksimal karena tidak ada koordinasi yang efektif antar Kantor Pelayanan Pajak Badan dan Orang Asing Satu dengan Kantor Pelayanan Pajak Modal Asing dalam melaksanakan ekstensifikasi BUT, kesulitan untuk memperoleh data dan keterlambatan pengiriman data,serta kurangnya pemahaman tentang pengertian dan kriteria BUT.

Agar pelaksanaan program ekstensifikasi BUT dapat berjalan efektif, maka perlu dibentuk *teamwork* ekstensifikasi BUT yang melibatkan Kantor Pelayanan Pajak Badan dan Orang Asing Satu dan Kantor Pelayanan Pajak Penanaman Modal Asing, adanya ketentuan yang mengatur tentang pelaksanaan ekstensifikasi BUT, peningkatan pemahaman mengenai pengertian BUT, dan perluasan kerjasama dalam pelaksanaan kegiatan ekstensifikasi bentuk usaha tetap dengan melibatkan unit organisasi di luar Direktorat Jenderal Pajak.

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**ABSTRACT**

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EXTENSIFICATION EFFORT OF THE PERMANENT ESTABLISHMENTS  
THROUGH COORDINATION MECHANISM (CASE STUDY ON THE TAXATION  
OFFICE FOR INSTITUTIONS AND EXPATRIATES 1)

xiii + 112 pages + 2 attachments

References: 41 reference books (1973-2007); 7 Scientific Writings/Thesis; 5 articles/magazines; and 10 domestic and international Taxation Regulations.

The economic globalization era has encouraged various big international companies to conduct their business activities in various countries. The international trade can give reciprocal economic benefits between countries because both direct and indirect investments will be able to improve economic growth, employment opportunities and to introduce new products and business activities. In addition, the international transaction will give contribution to each country through the imposition of tax on the income generated through international commercial activities.

The fundamental problems which are examined in this research are the efforts and the obstacles in the implementation of extensification of tax payers from the Permanent Establishments (PE), and the effectiveness of the coordination in implementing the extensification in the Tax Office for Institutions and Expatriates 1. The objective of this Research is to discover the problems encountered and how effective is the coordination in implementing the extensification of taxpayers from the permanent business establishments.

The Permanent Establishments are the business form used by the expatriate taxpayers to represent their activities or interests in the country where the business activities take place (the source country). The concept of permanent business establishments is introduced to determine the tax entitlement of the source country on the operating profit gained by a company originating from the partner country that signs the agreement.

Pursuant to the concept of Permanent Establishments, the operating income of a company having domicile in another country can only be taxed by another country if the company concerned conducts its business or activities through a Permanent Establishment.

The method of research used in this thesis is qualitative research method by using the descriptive analysis, with data collecting technique in the form of library study and field study through interviews with key informants.

Based on the result of the study, a conclusion is made stating that the implementation of the extensification of Permanent Establishments in the Tax Office for Institutions and Expatriates 1 is not maximal because there is no effective coordination between the Tax Office for Institutions and Expatriates 1 and the Foreign Investment Tax Office in implementing the extensification of Permanent Establishments, the difficulty in obtaining data and the delay in data delivery, and the lack of understanding of the definition and the criteria of the Permanent Establishments.

In order that the implementation of the extensification of Permanent Establishments program can be effective, it is necessary to establish a team of extensification of Permanent Establishments which involves the Tax Office for Institutions and Expatriates 1 and the Foreign Investment Tax Office, and the provision which regulates the implementation of the extensification of Permanent Establishments, improving the understanding of Permanent Establishments, and the extension of the cooperation in implementing the extensification activities of Permanent Establishments by involving the organizations outside the Directorate General of Taxation.