

ABSTRAK

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BERHADIAH SERTA PENGATURAN PUNGUTAN
PAJAKNYA PADA EVENT XYZ

Pelaku usaha mengadakan undian berhadiah untuk menarik minat konsumen dalam rangka penjualan barang atau jasa. Berdasarkan Undang-Undang No 22 Tahun 1954 jo. Permensos RI Nomor 14A/HUK/2006, pelaku usaha wajib mengajukan permohonan kepada Menteri Sosial dan melibatkan beberapa pejabat instansi terkait antara lain Notaris. Peran Notaris penting mengingat wewenangnya untuk menyatakan sah atau tidaknya suatu pelaksanaan undian berhadiah serta membuat berita acara pengundian yang merupakan akta otentik dan mempunyai kekuatan pembuktian sempurna. Selain itu, pihak yang memenangkan undian diwajibkan membayar pajak undian sebesar 25%. Hal ini sesuai dengan ketentuan dalam PP No 132 tahun 2000 tentang Pajak Penghasilan Atas Undian Berhadiah.

Kata kunci: Peranan Notaris, Pajak Undian Berhadiah

ABSTRACT

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Title : THE ROLES OF NOTARY IN PRIZE LOTTERY DRAW
AND TAX REGULATION ON EVENT XYZ

For the purpose of increasing their sales or services, businesses organize prize lottery draws to attract more customer interests. In accordance to State Statute number 22 year 1954 jo. Permensos RI number 14A/HUK/2006, to carry out draws, businesses are required to submit requests to the Minister of Social Affairs and to involve several related officers, including a Notary. The involvement of Notaries in draws is important, considering their authorities to officially monitor and decide the validity of the draw as well as to publish official report, which will be the strongest and the most perfect authentic act. Moreover, the party that wins the draw is obliged to pay the Lottery Tax of 25%. This is in accordance with regulations set on State Regulation number 132 year 2000 regarding Income Tax on Prize Lottery.

Key words: Role of Notary, Prize Lottery Tax