

Analisis kepastian hukum perlakuan pajak penghasilan pasal 25 bagi wajib pajak badan usaha milik negara masuk bursa : studi pada PT. ABC Persero Tbk = Analysis of the legal certainty of article 25 income tax treatment for the go public state owned enterprise taxpayer : study to PT. ABC Persero Tbk

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Abstrak

Perlakuan yang berbeda dalam penggunaan dasar penghitungan angsuran antara WP BUMN dan WP masuk bursa serta ketidakjelasan penggunaan tarif angsuran berpotensi menimbulkan permasalahan kepastian hukum bagi PT ABC (Persero) Tbk sebagai WP BUMN masuk bursa. Oleh karena itu, penelitian ini bertujuan menganalisis kepastian hukum perlakuan PPh Pasal 25 bagi PT ABC serta untuk menganalisis implikasi permasalahan kepastian hukum perlakuan PPh Pasal 25 bagi PT ABC. Pendekatan yang digunakan yakni kuantitatif-deskriptif dengan teknik pengumpulan data melalui wawancara mendalam dan studi literatur. Mengacu pada konsep kepastian hukum, hasil penelitian ini menunjukkan bahwa perlakuan PPh Pasal 25 bagi PT ABC belum memenuhi kepastian hukum. Implikasi permasalahan tersebut bagi PT ABC, di antaranya terjadinya lebih bayar PPh Badan tahun pajak 2013; terganggunya cash flow perusahaan; sulitnya memprediksi cash flow perusahaan, serta ancaman sanksi Pasal 14 UU KUP.

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Different treatment for installment tax base between SOE Taxpayers and Go Public Taxpayers also the uncertain treatment for installment tax rate potentially raise the legal certainty issue of Article 25 Income Tax treatment for PT ABC (Persero) Tbk as a Go Public-SOE Taxpayer. Therefore, the purposes of this research are to analyse the legal certainty aspect of Article 25 Income Tax treatment for PT ABC as well as to analyse the implications of legal certainty issue of Article 25 Income Tax treatment for PT ABC. This research is conducted by a quantitative approach with in-dept interview and literature study as data collection techniques. According to the legal certainty concept, the results of this research show that the Article 25 Income Tax treatment for PT ABC as a go public-SOE Taxpayer has not yet reflected the legal certainty aspect. This issue leads to several implications to PT ABC such as the over-payment of Corporate Income Tax in 2013 fiscal year; disruption to corporate's cash flow; difficulty to predict corporate's cash flow; and threat to administrative penalty.