

## ABSTRAK

### KEBIJAKAN PELAYANAN PERMINTAAN KEMBALI PPN (VAT *REFUND*) UNTUK ORANG PRIBADI PEMEGANG PASPOR LUAR NEGERI: STUDI KOMPARATIF ANTARA INDONESIA DAN SINGAPURA

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Penelitian ini Mengetahui perbedaan hukum layanan VAT *Refund* bagi turis asing antara PPN Indonesia dan GST Singapura serta hal yang melatarbelakanginya.

Metode penelitian yang digunakan dalam penelitian ini adalah metode normatif dengan pendekatan perbandingan substantif (*substantive comparative approach*). Penelitian ini bersifat deskriptif. Pengumpulan data menggunakan studi kepustakaan yang didukung oleh wawancara. Bahan penelitian yang digunakan terdiri dari data sekunder yang berupa bahan hukum primer, bahan hukum sekunder dan bahan hukum tersier. Keseluruhan data yang diperoleh dianalisis secara kualitatif.

Berdasarkan pada hasil pembahasan, diperoleh beberapa kesimpulan. **Pertama**, Pengaturan layanan VAT *Refund* bagi turis asing antara PPN Indonesia dan GST Singapura memiliki perbedaan signifikan dalam hal regulasi dan implementasi, termasuk dalam hal penggunaan teknologi, syarat minimum belanja, dan ketentuan partisipasi toko ritel. **Kedua**, dari segi struktur hukum, Indonesia hanya melibatkan lembaga perpajakan, sedangkan Singapura melibatkan berbagai pihak selain otoritas pajak seperti Singapore Customs dan STB. Substansi hukum di Singapura lebih ringkas dan mudah dipahami, sementara di Indonesia lebih kompleks. Selain itu, perbedaan budaya hukum juga memengaruhi efektivitas kebijakan, di mana Singapura yang berfokus pada wisata belanja dengan sistem *common law* yang fleksibel lebih responsif terhadap kebutuhan pasar, sedangkan Indonesia yang menganut *civil law* dengan fokus wisata alam untuk pariwisatanya.

**Kata kunci:** VAT *Refund*, Hukum Pajak Indonesia, Hukum Pajak Singapura

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## ABSTRACT

### VAT REFUND POLICY FOR INDIVIDUALS HOLDING FOREIGN PASSPORTS: A COMPARATIVE STUDY BETWEEN INDONESIA AND SINGAPORE

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This research aims to identify the legal differences in VAT Refund services for foreign tourists between Indonesia's VAT and Singapore's GST, as well as the underlying factors behind these differences.

The research method used in this research is normative, with a substantive comparative approach. This study is descriptive in nature. Data collection was conducted through literature review supported by interviews. The research materials consist of secondary data, including primary, secondary and tertiary legal materials. All the data obtained were analyzed qualitatively.

Based on the analysis, several conclusions were drawn. **First**, there are significant differences in the regulation and implementation of VAT Refund services for foreign tourists between Indonesia's VAT and Singapore's GST, including the use of technology, minimum spending requirements, and retail participation provisions. **Second**, in terms of legal structure, Indonesia involves only tax authorities, while Singapore involves various entities beyond tax authorities, such as Singapore Customs and the STB. The legal substance in Singapore is more concise and easier to understand, whereas in Indonesia it is more complex. Furthermore, differences in legal culture also influence the effectiveness of these policies, with Singapore focusing on shopping tourism and utilizing a flexible common law system that is more responsive to market needs, while Indonesia, which follows a civil law system, focuses more on nature tourism.

**Keywords:** VAT Refund, Indonesian Tax Law, Singapore Tax Law

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