

THE REGULATION ISSUE OF CORPORATE INCOME TAX OBLIGATION ON JOINT OPERATION AND THE RELATION WITH THE PASS-THROUGH BUSINESS CONCEPT

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ABSTRACT

Regulation related to corporate income tax obligations on joint operation entities have never been regulated clearly within the tax legislation. This research aims to analyze the implementation of Director General of Taxes Regulation Number 04/PJ/2020 related to corporate income tax obligations on joint operations and to compare income tax obligation between joint operation entities in Indonesia and partnership entities in the United States in terms of pass-through businesses concept. The research has a normative juridical method by examining various legislation, court decisions, and regulations related to joint operation corporate income tax. The author finds there is an expansion of 'entity' meaning in the Director General of Taxes Regulation Number 04/PJ/2020 which makes the joint operation's income tax obligation became uncertain. It was also found that joint operation and partnership corporate income tax is not charged to these entities but is directly endured by their respectively owners bases on pass through businesses concept.

Key words: Corporate Income Tax, *Joint Operation*, *Pass Through Businesses*.

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PERSOALAN ATURAN KEWAJIBAN PAJAK PENGHASILAN BADAN ATAS *JOINT OPERATION* DAN HUBUNGANNYA DENGAN KONSEP *PASS-THROUGH BUSINESSES*

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INTISARI

Pengaturan terkait kewajiban pajak penghasilan badan entitas *joint operation* sampai saat ini tidak pernah diatur secara jelas dalam undang-undang bidang perpajakan. Penelitian ini bertujuan untuk menganalisis konsekuensi berlakunya Peraturan Direktur Jenderal Pajak Nomor PER-04/PJ/2020 terkait kewajiban PPh badan atas *joint operation* dan memperbandingkan perlakuan *income tax* antara entitas *joint operation* di Indonesia dan entitas *partnership* di Amerika Serikat dilihat dari konsep *pass-through businesses*. Penelitian memiliki metode yuridis normatif dengan menelaah berbagai peraturan perundang-undangan, putusan pengadilan, dan regulasi terkait PPh badan *joint operation*. Penulis menemukan bahwa terdapat perluasan makna ‘badan’ pada Peraturan Direktur Jenderal Pajak Nomor PER-04/PJ/2020 yang berimplikasi pada ketidakpastian kewajiban pajak penghasilan *joint operation*. Ditemukan pula bahwa pajak penghasilan badan *joint operation* dan *partnership* tidak dibebankan kepada entitas tersebut melainkan langsung menjadi beban masing-masing pemilik entitas sesuai konsep *pass through businesses*.

Kata kunci: Pajak Penghasilan Badan, *Joint Operation*, *Pass Through Businesses*.

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