

ABSTRAK

Di era kemajuan industri ini banyak perusahaan melakukan pengakuan dan pelaporan kerugian, namun disisi lain kegiatan produksi mereka tetap mengalami peningkatan dan ekspansi besar besaran. Sesuai ketentuan dalam Undang-Undang Pajak Penghasilan Pasal 6 ayat (2) setiap Wajib Badan yang mengalami kerugian dalam satu periode tahun pajak, berhak melakukan pengakuan atas kerugian tersebut dalam skema Kompensasi Kerugian Fiskal. Pengenaan tarif pajak minimum merupakan salah satu upaya untuk menggali potensi dan menjaga basis penerimaan PPh Badan atas fasilitas Kompensasi Kerugian Fiskal tersebut. Pengenaan tarif pajak minimum sudah diterapkan di berbagai negara dengan menggunakan tarif dan ketentuan lain diluar perhitungan pajak secara normal atau lebih dikenal dengan *Alternative Minimum Tax*. Tujuan dari penulisan ini untuk mengetahui potensi penerapan Tarif Pajak Minimum bagi Wajib Pajak Badan yang mengalami Kerugian Fiskal. Metode yang digunakan dalam penelitian ini antara lain wawancara dengan pihak KPP Pratama Gresik selaku pihak fiskus serta PT. Pratama Logistik sebagai wajib pajak badan. Selain itu penulis juga menggunakan metode tinjauan literatur terhadap berbagai peraturan dan sumber serta dokumentasi data terkait potensi penerimaan dan kerugian fiskal wajib pajak badan di KPP Pratama Gresik. Berdasarkan penelitian yang dilakukan jika diterapkan di Indonesia, tarif pajak minimum harus memiliki kejelasan terkait subjek, objek, tarif dan kriteria terkait dalam pengenaannya. Hal ini dikarenakan tidak semua penyajian kerugian fiskal yang dilakukan oleh wajib pajak berujuan untuk menghindari pajak. Selain itu harus dilakukan penyesuaian ketentuan material dan formal dengan ketentuan perundangan di Indonesia. Hal tersebut bertujuan agar upaya penggalan potensi pajak melalui penerapan tarif pajak minimum ini berjalan secara efektif dan maksimal.

Kata kunci: Kompensasi Kerugian Fiskal, Tarif Pajak Minimum, *Alternative Minimum Tax*, ketentuan material dan formal.

Abstract

In this era of industrial progress, many companies recognize and report losses, but on the other hand, their production activities continue to experience massive increases and expansions. In accordance with the provisions of the Income Tax Law Article 6 paragraph (2), every Entity Payer who experiences a loss in one period tax year, has the right to recognize the loss in the Fiscal Loss Compensation scheme. The imposition of a minimum tax rate is one of the efforts to explore the potential and maintain the basis for corporate income tax on the Fiscal Loss Compensation facility. The imposition of minimum tax rates has been applied in various countries using tariffs and other provisions outside the normal tax calculation or better known as the Alternative Minimum Tax. The purpose of this paper is to determine the potential application of Minimum Tax Rates for Corporate Taxpayers who experience Fiscal Loss. The methods used in this study include

interviews with the KPP Pratama Gresik as the tax authorities and PT.Pratama Logistik as corporate taxpayers. In addition, the author also uses a literature review method on various regulations and sources as well as data documentation related to the potential revenue and fiscal losses of corporate taxpayers at KPP Pratama Gresik. Based on research conducted if applied in Indonesia, the minimum tax rate must have clarity regarding the subject, object, tariff and related criteria in its imposition. This is because not all presentations of fiscal losses made by taxpayers are aimed at avoiding taxes. In addition, material and formal provisions must be adjusted to the provisions of the law in Indonesia. It is intended that efforts to extract tax potential through the application of this minimum tax rate run effectively and maximally.

Keywords: Fiscal Loss Compensation, Minimum Tax Rate, Alternative Minimum Tax, material and formal provisions.