

ABSTRAK

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PERAN NOTARIS DALAM TRANSAKSI JUAL BELI SAHAM PERSEROAN TERBATAS NONBURSA TERHADAP KEPATUHAN WAJIB PAJAK DAN PENERIMAAN PAJAK DI ERA DIGITAL

(92 halaman, 1 gambar, 1 lampiran)

Salah satu penyumbang setoran Pajak Penghasilan (PPh) adalah dari keuntungan penjualan saham Perseroan Terbatas Non Bursa. Transaksi jual beli saham perseroan non bursa diikuti dengan adanya Akta Jual Beli yang dibuat dihadapan Notaris. Notaris memiliki kewajiban untuk memberikan data dan informasi yang berkaitan dengan perpajakan kepada Direktorat Jenderal Pajak. Terkait dengan pemenuhan kewajiban dan pembayaran pajak oleh Wajib Pajak yang melakukan transaksi jual beli saham perseroan non bursa, masih ada terjadi sengketa PPh yang diajukan permohonan banding oleh Wajib Pajak ke Pengadilan Pajak. Oleh karenanya perlu diadakan penelitian mengenai peran Notaris dalam transaksi jual beli saham perseroan terbatas non bursa terhadap kepatuhan Wajib Pajak, serta implementasi akta jual beli saham oleh Notaris dapat meningkatkan kepatuhan Wajib Pajak dan penerimaan pajak di era digital. Dalam penelitian ini, pengumpulan data dilakukan dengan menggunakan pendekatan Perundang-undangan dan juga pendekatan kasus. Dari hasil penelitian ini, menghasilkan kesimpulan bahwa Notaris memiliki peran yang sangat penting atas transaksi jual beli saham perseroan non bursa hingga berperan pada peningkatan kepatuhan Wajib Pajak. Peningkatan penerimaan pajak bagi negara, dapat dimaksimalkan dalam era digital ini, sesaat setelah dilakukannya proses pembuatan Akta Jual Beli atas transaksi jual beli saham perseroan non bursa yang dilakukan dihadapan Notaris.

Referensi : 61 (1981–2021)

Kata Kunci : Notaris, Pajak Penghasilan (PPh), Era Digital.

ABSTRACT

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THE ROLE OF THE NOTARY IN THE SALE AND BUYING OF SHARE TRANSACTIONS OF NON-EXCHANGE LIMITED COMPANIES TOWARDS TAXPAYER COMPLIANCE AND TAX RECEIPT IN THE DIGITAL ERA

(92 pages, 1 image, 1 attachment)

One of the contributors to the payment of Income Tax (PPh) is the profit from the sale of shares of Non-Exchange Limited Liability Companies. The sale and purchase transaction of non-exchange company shares is followed by a sale and purchase deed drawn up before a notary. Notaries have an obligation to provide data and information related to taxation to the Directorate General of Taxes. Regarding the fulfillment of obligations and payment of taxes by taxpayers who carry out sale and purchase transactions of non-stock company shares, there are still PPh disputes that are submitted for appeal by taxpayers to the Tax Court. Therefore it is necessary to conduct research on the role of a notary in the sale and purchase of non-exchange limited liability company shares towards taxpayer compliance, as well as the implementation of a deed of sale and purchase of shares by a notary can increase taxpayer compliance and tax revenue in the digital era. In this study, data collection was carried out using a statutory approach as well as a case approach. From the results of this study, it is concluded that notaries have a very important role in buying and selling transactions of non-exchange company shares so that they play a role in increasing taxpayer compliance. Increasing tax revenue for the state can be maximized in this digital era, shortly after the process of making a Sale and Purchase Deed for the sale and purchase transaction of non-exchange company shares carried out before a Notary.

References : 61 (1981-2021)

Keywords: Notary, Income Tax (PPh), Digital Era.