

ABSTRAK

Hukum perpajakan yang berlandaskan Pancasila di satu sisi harus adil terutama pada masa pandemi COVID-19, di sisi lain juga harus menjadi keadilan sosial. Optimalisasi pemungutan pajak tidak boleh mengabaikan kondisi subjek pajak (badan) yang sedang mengalami kesulitan di masa pandemi ini. Penelitian ini bertujuan untuk mengetahui penerapan kebijakan penurunan tarif pajak badan berdasarkan Undang-Undang Harmonisasi Peraturan Perpajakan dan relevansi falsafah Pancasila dalam konteks kebijakan penurunan tarif pajak badan berdasarkan Undang-Undang Harmonisasi Peraturan Perpajakan. Tipe riset yang dipergunakan dalam tesis ini ialah penelitian normatif. Pendekatan yang dipergunakan oleh peneliti yakni pendekatan perundang-undangan (*statute approach*) dan pendekatan konseptual. Sumber bahan hukum primer diperoleh dari Undang-Undang Penetapan Perppu Nomor 1 Tahun 2020 Menjadi Undang-Undang, Perppu Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi Corona Virus Disease 2019 (COVID-19) dan/atau Dalam Rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan, dan Undang-Undang Harmonisasi Peraturan Perpajakan, sedangkan bahan hukum sekunder berasal dari literatur yang relevan dengan penelitian ini. Pengumpulan bahan hukum lewat prosedur penginventarisasian dan pengidentifikasian peraturan perundang-undangan, serta pengklasifikasian dan sistematisasi bahan hukum berdasar masalah yang ada dalam studi ini. Analisis data yang dipergunakan dalam studi ini ialah metode deduktif. Hasil penelitian menunjukkan bahwa penerapan kebijakan penurunan tarif pajak badan berdasarkan Undang-Undang Harmonisasi Peraturan Perpajakan terdapat penyesuaian kebijakan ketentuan penurunan tarif PPh Badan yang ditetapkan pada tarif 22% untuk tahun 2022 dan seterusnya. Relevansi falsafah Pancasila dalam konteks penurunan tarif pajak badan berdasarkan Undang-Undang Harmonisasi Peraturan Perpajakan adalah penurunan tarif PPh badan berlandaskan kelima sila dalam Pancasila.

Kata kunci: Penurunan Tarif Pajak Badan, Pajak Penghasilan, Hukum Pajak, Pancasila

ABSTRACT

Tax law based on Pancasila on the one hand must be fair, especially during the COVID-19 pandemic, on the other hand it must also be social justice. Optimization of tax collection must not ignore the condition of tax subjects (entities) who are experiencing difficulties during this pandemic. This study aims to determine the application of the policy of lowering corporate tax rates based on the Law on Harmonization of Tax Regulations and the relevance of the Pancasila philosophy in the context of the policy of lowering corporate tax rates based on the Law on Harmonization of Tax Regulations. The type of research used in this thesis is normative research. The approach used by the researcher is the statutory approach and the conceptual approach. Primary sources of legal material are obtained from the Act on the Determination of Perppu Number 1 of 2020 to Become a Law, the Perppu on State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or In Facing Threats That Harm the Economy National and/or Financial System Stability, and the Law on the Harmonization of Tax Regulations, while the secondary legal material comes from the literature relevant to this research. Collecting legal materials through inventory procedures and identification of laws and regulations, as well as classification and systematization of legal materials based on the problems in this study. The data analysis used in this study is a deductive method. The results showed that the implementation of the reduction in corporate tax rates based on the Law on the Harmonization of Tax Regulations contained an adjustment to the policy on reducing the corporate income tax rate which was set at a rate of 22% for 2022 and beyond. The relevance of the Pancasila philosophy in the context of the policy of lowering corporate tax rates based on the Harmonization of Tax Regulations is the reduction of corporate income tax rates based on the five precepts of Pancasila.

Keywords: *Tax Rate Reduction, Income Tax, Taxpayer, Tax Law, Pancasila*