

ABSTRAK

ANALISIS PENGENAAN PAJAK PENGHASILAN PASAL 22 SERTA PERLAKUAN PAJAK ATAS MARGIN PENJUALAN LPG 3 KG PADA PT GHANIYA ANUGRAH PRATAMA KLIEN KANTOR KONSULTAN PAJAK TANJUNG KARANG

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Penelitian ini membahas perlakuan Pajak Penghasilan Pasal 22 atas penjualan LPG 3 Kg oleh agen serta perbedaan penafsiran mengenai pengenaan pajak atas margin agen LPG. Penelitian bertujuan untuk mengetahui perlakuan perpajakan atas margin penjualan LPG dan membandingkan perhitungan pajak menurut perspektif agen dan Direktorat Jenderal Pajak. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data berupa observasi, wawancara, dan studi dokumentasi selama Praktik Kerja Lapangan (PKL) di Kantor Konsultan Pajak Tanjung Karang. Hasil penelitian menunjukkan bahwa menurut agen LPG, kewajiban pajak telah selesai melalui pemungutan PPh Pasal 22 final saat pembelian dari PT Pertamina (Persero). Namun, menurut Direktorat Jenderal Pajak, selisih antara Harga Jual Eceran (HJE) dan Harga Eceran Tertinggi (HET) dianggap sebagai tambahan penghasilan yang dikenakan Pajak Penghasilan non final. Perbedaan interpretasi tersebut berpotensi menimbulkan tambahan beban pajak dan ketidakpastian hukum bagi agen LPG.

Kata Kunci: Pajak Penghasilan Pasal 22, Distribusi LPG 3 Kg, Margin agen.

ABSTRACT**ANALYSIS OF THE IMPOSITION OF ARTICLE 22 INCOME TAX AND TAX TREATMENT ON THE SALES MARGIN OF 3 KG LPG AT PT GHANIYA ANUGRAH PRATAMA, CLIENT OF TANJUNG KARANG TAX CONSULTANT OFFICE****By****SHELLO DERO NAZALA**

This study discusses the treatment of Article 22 Income Tax on the sale of 3 Kg LPG by agents and the differences in interpretation regarding the taxation of LPG agent sales margins. The study aims to determine the tax treatment of LPG sales margins and to compare tax calculations from the perspectives of agents and the Directorate General of Taxes. The research method used is descriptive qualitative with data collection techniques consisting of observation, interviews, and documentation studies conducted during the Internship Program at the Tanjung Karang Tax Consultant Office. The results of the study indicate that, according to LPG agents, tax obligations have been fulfilled through the collection of final Article 22 Income Tax at the time of purchase from PT Pertamina (Persero). However, according to the Directorate General of Taxes, the difference between the Retail Selling Price (HJE) and the Highest Retail Price (HET) is considered additional income subject to non-final Income Tax. These differences in interpretation have the potential to create additional tax burdens and legal uncertainty for LPG agents.

Keywords: Article 22 Income Tax, 3 Kg LPG Distribution, Agent Margin.