

ABSTRAK

IMPLEMENTASI PAJAK PENGHASILAN PASAL 23 PADA TRANSAKSI PENYEWAAN DALAM INDUSTRI TRANSPORTASI DAN LOGISTIK: PT MPX INDONESIA PERIODE JANUARI 2026

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Penulisan ini bertujuan untuk menganalisis implementasi Pajak Penghasilan (PPh) Pasal 23 pada transaksi penyewaan di PT MPX Indonesia periode Januari 2026, mengingat pentingnya kepatuhan pajak (*tax compliance*) dalam industri logistik yang memiliki frekuensi transaksi tinggi. Berdasarkan landasan teori Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan (UU KUP) dan Peraturan Menteri Keuangan (PMK) No. 141/PMK.03/2015, penulisan ini menggunakan metode studi kasus deskriptif dengan melakukan rekonsiliasi data antara arus keluar barang dan rekening koran melalui sistem *Enterprise Resource Planning* (ERP) Odoo dan *Coretax*. Hasil penulisan menunjukkan bahwa PT MPX Indonesia telah menerapkan mekanisme *withholding tax* secara akurat dengan tarif 2% (ber-NPWP) dan 4% (non-NPWP) serta menggunakan kebijakan *exclude* pajak untuk melindungi margin keuntungan. Dapat disimpulkan bahwa implementasi PPh Pasal 23 di perusahaan tersebut sudah sesuai dengan regulasi Undang-Undang Harmonisasi Peraturan Perpajakan (UU HPP), yang secara efektif meminimalisir risiko sanksi administrasi dan memperkuat tata kelola pajak perusahaan yang baik (*good tax governance*).

Kata Kunci: *PPh Pasal 23, Logistik, Withholding Tax, PT MPX Indonesia, Tax Compliance.*

ABSTRACT

THE IMPLEMENTATION OF INCOME TAX ARTICLE 23 ON LEASING TRANSACTIONS IN THE TRANSPORTATION AND LOGISTICS INDUSTRY: A CASE STUDY OF PT MPX INDONESIA FOR THE PERIOD OF JANUARY 2026

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This study aims to analyze the implementation of Income Tax (PPh) Article 23 on leasing transactions at PT MPX Indonesia for the period of January 2026, considering the critical importance of tax compliance in the logistics industry which is characterized by a high frequency of transactions. Based on the theoretical framework of the Law on General Provisions and Tax Procedures (UU KUP) and the Minister of Finance Regulation (PMK) No. 141/PMK.03/2015, this study employs a descriptive case study method by performing data reconciliation between outbound goods and bank statements through the Odoo Enterprise Resource Planning (ERP) system and Coretax. The results indicate that PT MPX Indonesia has accurately implemented the withholding tax mechanism with a tariff rate of 2% for taxpayers with a Taxpayer Identification Number (NPWP) and 4% for non-NPWP taxpayers, while applying a tax-exclusive policy to protect profit margins. In conclusion, the implementation of Income Tax Article 23 in the company complies with the Law on Harmonization of Tax Regulations (UU HPP), which effectively minimizes the risk of administrative sanctions and strengthens good tax governance within the company.

Keywords: Income Tax Article 23, Logistics, Withholding Tax, PT MPX Indonesia, Tax Compliance.