

ABSTRAK

Skripsi ini membahas penerapan manajemen Pajak Pertambahan Nilai atas *jasa freight forwarding* pada PT MIP. Secara umum, *Jasa freight forwarding* atau dikenal dengan istilah jasa pengurusan transportasi atau disingkat JPT bertujuan untuk mewakili tugas pengiriman barang (*consignor/shipper/exporter*) ataupun mewakili tugas penerima barang (*consignee/importer*) yang diperlukan untuk terlaksananya pengiriman barang ekspor maupun impor baik melalui darat, laut, maupun udara. Dalam prakteknya, perusahaan *freight forwarding* atau *forwarder* (PT MIP) bekerjasama dengan pihak ketiga. Pihak ketiga tersebut antara lain perusahaan pengangkutan (transportasi darat, laut dan udara), perusahaan bongkar muat, dan perusahaan pelayanan peti kemas.

Forwarder disebut sebagai pihak yang mewakili pemilik barang dalam mengurus pengiriman barangnya maupun kewajiban pabeannya dalam rangka ekspor atau impor. Undang-Undang Pajak Pertambahan Nilai maupun peraturan pelaksanaannya belum mengatur secara khusus mengenai perlakuan Pajak Pertambahan Nilai atas jasa *freight forwarding* sehingga *forwarder* masih kesulitan dalam menghitung Dasar Pengenaan Pajaknya. Permasalahan yang timbul adalah bagaimana menghitung Dasar Pengenaan Pajak atas jasa *freight forwarding* sehingga Pajak Pertambahan Nilai yang dipungut *forwarder* ke konsumen/pemilik barang sudah sesuai dengan peraturan perpajakan yang berlaku. Begitu juga dengan jasa lain yang dilakukan diluar dari bisnis utamanya.

Dari hasil penelitian menunjukkan bahwa *forwarder* belum sepenuhnya memahami perlakuan Pajak Pertambahan Nilai atas bisnisnya. Hasil penelitian menyarankan agar *forwarder* mengirimkan surat atau bertanya langsung ke Direktorat Jenderal Pajak untuk menjawab permasalahan yang ada dan agar Direktorat Jenderal Pajak dapat membuat peraturan perpajakan mengenai jasa *freight forwarding* yang dapat memberikan kepastian kepada para *forwarder*.

Kata kunci : *Jasa freight forwarding, forwarder, Dasar Pengenaan Pajak, re-imbusement, re-invoicing, Laporan Arus Kas*

ABSTRACT

This paper discusses the application of Value Added Tax on management of freight forwarding services in PT MIP. In general, freight forwarding services, or known as transportation management services or abbreviated JPT aims to represent the task of delivery of goods (consignor / shipper / exporter) or represent tasks consignee (consignee / importer) is required for proper delivery of goods exports and imports both through land, sea, or air. In practice, freight forwarding company or forwarder (PT MIP) in collaboration with third parties. Such third parties include transportation company (land, sea and air), stevedoring companies, and companies servicing the container.

Forwarder referred to as party representing the owner of the goods in the care of the delivery of goods and customs obligations in order to export or import. Law on Value Added Tax and its implementing rules have not been set up specifically on the treatment of Value Added Tax on freight forwarding services so that the forwarder is still difficulty in calculating their tax bases. The problem that arises is how to calculate the Tax Base on freight forwarding services to the Value Added Tax levied forwarder to the consumer / owner of the goods is in conformity with the applicable tax regulations. As well as other services are performed outside of its core business.

The results showed that the forwarder is not yet fully understand the treatment of Value Added Tax on business. Results of the study suggest that forwarders send a letter or ask directly to the Directorate General of Taxation to address existing problems and that the tax authorities may make tax regulations regarding freight forwarding services which can provide certainty to the forwarder.

Keywords : *Freight forwarding services, forwarder, Tax Base, re-imburement, re-invoicing, Cash Flow Statement*