

ABSTRAK

Tujuan dari penelitian adalah menganalisis PP No. 46 Tahun 2013 ditinjau berdasarkan prinsip *feasibility* dan asas pemungutan pajak. Penelitian menggunakan metode kualitatif deskriptif dan studi kasus dengan 5 proposisi. Prosedur pengumpulan data dengan teknik wawancara mendalam kepada 6 informan yaitu pemilik UMKM di bidang jasa, dagang dan manufaktur dengan masing-masing 2 informan. Hasil penelitian menunjukkan bahwa pelaksanaan PP No. 46 Tahun 2013 tidak memenuhi prinsip *feasibility* (kelayakan penerapan) dan asas *equality* (keadilan) atau kemampuan membayar dari UMKM bidang dagang karena prosentase laba masih dibawah 20% dan selisih antar bidang UMKM lebih dari 1%. Sedangkan, asas *certainty* (kepastian hukum), *convenience* (kenyamanan membayar) dan Asas *efficiency* (efisien) pada PP No. 46 Tahun 2013 sudah terpenuhi. Namun, pelaksanaan di lapangan berdasarkan pendapat informan pelaku UMKM bidang jasa, dagang dan manufaktur atau *industry* di Surabaya asas *certainty* belum sepenuhnya tercermin karena di dalam pelaksanaannya masih banyak yang menyalahi aturan.

Kata Kunci : PP No. 46 Tahun 2013, UMKM Bidang Jasa, Dagang dan Manufaktur, Prinsip *feasibility* dan Asas Pemungutan Pajak

ABSTRACT

The purpose of this research is to analyze PP. 46 of 2013 reviewed based on the principles and foundations of tax collection. This research used descriptive qualitative method and a case study with 5 propositions. The data collection procedure was done by in-depth interview technique to 6 informants, i.e. owners of SMEs in service, trade and manufacturing with 2 informants respectively. The results showed that the implementation of PP. 46 of 2013 does not comply with the principle of feasibility and equality principle or the ability to pay from SMEs in the field of trade because the percentage of profit is still below 20% and the difference between SMEs is more than 1%; While, certainty principle (legal certainty), convenience (convenience of pay) and the principle of efficiency (efficient) on Government Regulation (PP) No. 46 of 2013 rules already fulfilled. However, the implementation in the field based on the opinion of the informants of SMEs of services, trade, and manufacturing or industry in Surabaya, certainty principle has not been fully reflected because in the implementation there are still many who violate the rules.

Keywords: PP. 46 of 2013, MSME in the field of Services, Trade and Manufacturing, Principles and Foundations of Tax Collection