

Surya Kencana Tiga :

MASALAH HUKUM, KEADILAN DAN GOVERNMENT

Editorial Office : Pasca Sarjana Ilmu Hukum Universitas Pamulang,

Jalan Raya Puspitek Buaran Kec Pamulang Tangerang Selatan

E-mail: suryakencanatiga@unpam.ac.id

Website: <http://openjurnal.unpam.ac.id/index.php/sakti>

Implikasi Pmk Nomor 131 Tahun 2024 Pada Dasar Pengenaan Pajak Dalam Sistem Coretax

Dwi Novfena Arysandy^a Yoyon Mulyana Darusman^b

^aLaw Magister Program, Universitas Pamulang, South Tangerang City, Indonesia. E-mail: dwinarysandy@gmail.com

^bLaw Magister Program, Universitas Pamulang, South Tangerang City, Indonesia. E-mail: dosen00040@unpam.ac.id

Article

Abstract

Received: ;
Reviewed: ;
Accepted: ;
Published:

Penelitian ini bertujuan untuk mengetahui persepsi konsultan pajak mengenai core tax system dan memberikan masukan kepada pemerintah dari konsultan pajak berkaitan core tax system sebelum diterapkan. Penelitian ini merupakan kualitatif yang sumber datanya berupa data sekunder yang terdiri dari : referensi perundang-undangan, referensi pendapat para ahli dan referensi pendukung lainnya seperti jurnal dan website.. Hasil dari Penelitian yaitu pertama : Dari hasil wawancara kepada ketiga konsultan pajak, mereka masih belum mengetahui secara rinci mengenai core tax system. Namun demikian, hadirnya Core tax system bukan hanya untuk meningkatkan kepatuhan wajib pajak dalam menjalankan kewajiban perpajakan namun juga membantu wajib pajak dalam administrasi hak perpajakannya dan kecukupan perangkat software dan hardwarenya.

Kata kunci: Peraturan, Pajak, Coretax, System,

This study aims to determine the perception of tax consultants regarding the core tax system and provide input to the Government from tax consultants related to the core tax system before it is implemented. This study is qualitative in which the data sources are secondary data consisting of: references to legislation, references to expert opinions and other supporting references such as journals and websites. The results of the study are first: From the results of interviews with the three tax consultants, they still do not know in detail about the core tax system. However, the presence of the Core tax system is not only to increase taxpayer compliance in carrying out tax obligations but also to assist taxpayers in administering their tax rights and the adequacy of its software and hardware

Keywords: Regulation, Tax, Coretax, System

INTRODUCTION

Tax reform in Indonesia continues to develop, one of which is through the implementation of the Tax Regulation Harmonization Law (UU HPP) which aims to create a fairer and more efficient taxation system. One of the main points in the HPP Law is the change in the Value Added Tax (VAT) rate, which was previously 10% to 11%, and then changed again to 12% in 2025. This change in the VAT rate is expected to have a positive impact on state revenue, while also improving the quality of tax administration in Indonesia.¹

However, the increase in VAT rates has caused various reactions from the public, especially from the business and consumer sectors. Most parties consider that the increase in VAT can increase the tax burden that must be borne by the public, especially in terms of goods and services consumed daily. This has caused polemics and concerns about its impact on people's purchasing power and business sustainability, especially in sectors that are highly dependent on domestic consumption.²

To address public concerns regarding the change in VAT rates, the government finally issued the Minister of Finance Regulation (PMK) Number 131 of 2024. This PMK aims to realize the aspect of justice in the application of VAT rates. This justice is realized in the form of using other values as the basis for imposing taxes for certain taxable goods (BKP) and taxable services (JKP). Although it aims to alleviate public concerns, the issuance of the PMK has resulted in changes in the calculation of the tax base, which affects the way the Coretax system calculates and manages tax obligations.³

The changes raise various questions related to the technical implementation of the Coretax system, tax data integration, and the readiness of various parties in facing regulatory changes. Therefore, it is important to analyze the implications of PMK Number 131 of 2024, especially in terms of calculating the tax base in the Coretax system, to understand its impact on taxpayers, tax administration, and the effectiveness of government policies in addressing the polemic of increasing VAT.⁴

¹ Agustina, N. Z., & Hartono, D. (2022). Dampak Perubahan Tarif Pajak Penghasilan Badan Dan Pajak Pertambahan Nilai Di Indonesia. *EKUITAS (Jurnal Ekonomi dan Keuangan)*, 6(4), 456-475.

² Putri, D. H., & Wijaya, S. (2022). Pajak pertambahan nilai final: belajar dari Ghana dan China. *Jurnal Pajak dan Keuangan Negara (PKN)*, 3(2), 360-374.

³ Pratiwi, Y. T., Andayani, A., & Soeparno, K. (2022). Analisis Penerapan Pajak Pertambahan Nilai (Ppn) Atas Transaksi Penjualan Barang Kena Pajak Pada Pt. Novapharin. *INCOME*, 3(2), 58-71.

⁴ Tofan, A. (2023). Core Tax System Menurut Persepsi Konsultan dan Usulan Implementasi untuk Pemerintah. *Ratio: Reviu Akuntansi Kontemporer Indonesia*, 4(2), 121-129.

FOCUS OF PROBLEMS

From the title "Implications of PMK Number 131 of 2024 on the Taxable Basis in the Coretax System", the focus of the problems that can be taken for discussion in this paper include:

1. How does the change in the VAT rate from 11% to 12% affect sectors that depend on consumption, such as basic necessities and other consumer goods?
2. How does the change in the calculation of DPP regulated in PMK Number 131 of 2024 affect the Coretax system in terms of collecting, managing, and reporting tax data?

RESEARCH METHODS

In this study, the author uses a type of research that is qualitative research with a descriptive approach. This study uses a qualitative research type. "Qualitative research is research that intends to understand the phenomena experienced by the research subjects, for example behavior, perception, motivation, actions and others." (Moleong 2011) Qualitative research is research that is descriptive in nature that uses analysis, namely first analyzing the problem and then describing it specifically. This study describes the Islamic view of bad debt and the process of handling bad debt in banks. The data sources used in this study are primary and secondary data. The research used is a case study, namely research on objects where researchers take research at a financial institution and look for data and existing problems to be studied further, then the data is processed and analyzed so that the conclusions drawn only apply to the objects studied.⁵

FINDING & DISCUSSION

1. Literacy References

In this increasingly advanced age, where humans have believed in their own ability to always strive to develop and advance themselves in accordance with their field of civilization, this ability is manifested by their courage to penetrate their world with new, critical thoughts in the form of knowledge in various fields. The science pursued by humans has reached a momentum that is possible brought about by discoveries in the field of technology that seem to overturn past views, concepts and rhythms of life.⁶

⁵ Guspul, A., Mutmainah, K., Machfud, Y., Affandi, A., & Khusna, N. (2023). Peran Manajemen Kredit, Pengendalian Internal, Kinerja Pengelola Kredit Terhadap Resiko Kredit: Kasus Pada Koperasi Syariah di Wonosobo. *Journal of Economic, Management, Accounting and Technology*, 6(2), 270-285

⁶ Darusman, Yoyon M., and Bambang Wiyono. "Teori dan Sejarah Perkembangan Hukum." (2019).

Since law is a product of social relations and balances, in the process of its creation and development it is determined by a number of aspects of these relations and balances. Law, which is basically a product of social relations and balances in society, must continue to adapt to this progress. One real example of this change is the issuance of the Minister of Finance Regulation (PMK) Number 131 of 2024, which regulates general provisions, Value Added Tax rates and exemptions for Taxable Entrepreneurs.

a. System Coretax

Coretax is a service administration system of the Directorate General of Taxes that provides convenience for users. The development of Coretax is part of the Tax Administration Core System Update Project (PSIAP) which is regulated in Presidential Regulation Number 40 of 2018. The Tax Administration Core System Update (PSIAP) is a project to redesign the tax administration business process through the development of a COTS (Commercial Off-the-Shelf) based information system accompanied by improvements to the tax database.⁷

The main objective of Coretax development is to modernize the current tax administration system. Coretax integrates all core business processes of tax administration, from taxpayer registration, SPT reporting, tax payments, to tax audits and collection.

b. Tax Base (DPP) and Value Added Tax (VAT)

Taxable Base is the amount of Selling Price, Replacement, Import Value, Export Value, or other value used as the basis for calculating the tax payable. Value Added Tax (VAT) is a tax on the consumption of goods and services within the Customs Area which is imposed in stages in each production and distribution channel. VAT is an indirect tax because the payment or collection of the tax is deposited by another party who is not the taxpayer.⁸

2. The effect of tariff changes

Recently, the issue of adjusting the Value Added Tax (VAT) rate to 12% has emerged as a hot topic of discussion in society. This rate adjustment is stated in Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (VAT/PPnBM Law) as amended several times, most recently by Law Number 7 of 2021

⁷ Reformasi Perpajakan DJP, “Coretax”, (<https://pajak.go.id/coretax#:~:text=Coretax%20merupakan%20sistem%20administrasi%20layanan,Presiden%20Nomor%2040%20Tahun%202018.>).

⁸ Tri Novian Andika, Direktorat Jendral Bea dan Cukai, “Pajak Pertambahan Nilai”, Kemenkeu Learning Center, 2022.

concerning Harmonization of Tax Regulations (HPP Law). The HPP Law was passed in 2021 with the background that state revenues need to be increased considering the increasing need for state spending.⁹

The increase in Value Added Tax (VAT) certainly has both positive and negative impacts. One of the negative impacts of the VAT increase policy is that it is felt that it will increase spending from the community. A significant impact has also occurred on the economy in Indonesia. From all lines of micro, small to cooperative businesses because sometimes the increase also goes hand in hand with the increase in basic needs every day. However, based on existing regulations, not all businesses are subject to VAT. Instead, there are several provisions regarding the imposition of VAT on goods and services that fall within these provisions. So as a society that obeys a government regulation, it must follow these rules. As for the positive impact, one of them concerns the APBN, this VAT increase is expected to help in terms of improving the APBN which was shaken during COVID-19. The policy that has been passed has certainly thought about what risks will be faced in the future or the solutions that will be provided when problems arise.¹⁰

3. Implications of PMK Number 131 of 2024 on the Taxable Base

Law No. 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP) is the legal basis for the implementation of 12 percent VAT. In this policy, the 12 percent VAT rate applies not only to luxury goods, but also to non-luxury goods that were previously subject to 11 percent VAT¹¹.

However, a few hours before the new year, President Prabowo Subianto decided that the 12 percent VAT only applies to luxury goods. Meanwhile, the non-luxury category will still be subject to 11 percent VAT. If this rule is implemented, it is not in line with the mandate of the HPP Law. The government needs to make a revision if it wants to provide an exception in the application of 12 percent VAT

However, the government did not take this step. The 12 percent rate remains in effect as stipulated in the HPP Law with a different calculation formula, as stipulated in the Regulation of the Minister of Finance (PMK) No. 131 of 2024 concerning Value Added Tax Treatment on Imports of Taxable Goods, Delivery of Taxable Goods, Delivery of Taxable Services,

⁹ Ivan Hanifa Rahman, pegawai Direktorat Jenderal Pajak, “Berikan Kebijakan PPN Ruang dan Waktu”, Pajak.go.id (<https://www.pajak.go.id/index.php/id/artikel/berikan-kebijakan-ppn-ruang-dan-waktu>)

¹⁰ Nurul Kharisma, dkk., “Analisis Dampak Kenaikan Tarif Pajak Pertambahan Nilai (PPN) Terhadap Masyarakat Dan Inflasi Di Indonesia”, Jurnal Sahmiyya, Volume 2 Nomor 2 Tahun 2023.

¹¹ Heriani, Fitri Novia., “Tetap Jalankan UU HPP, Begini Perhitungan PPN 12 Persen di Januari 2025 Berdasarkan PMK 131/2024”, Hukum Online, 2025. (<https://www.hukumonline.com/berita/a/tetap-jalankan-uu-hpp--begini-perhitungan-ppn-12-persen-di-januari-2025-berdasarkan-pmk-131-2024-lt6776628825329/?page=2>)

Utilization of Intangible Taxable Goods from Outside the Customs Area within the Customs Area, and Utilization of Taxable Services from Outside the Customs Area within the Customs Area

The Director General of Taxes (Dirjen Pajak), Suryo Utomo, explained the reasons for issuing PMK 131. In addition to wanting to continue implementing the HPP Law, PMK 131/2024 is present as a form of government support for the community.

Quoted from PMK 131/2024, Article 4 paragraph (1) states that:

"Taxable Entrepreneurs who collect, calculate, and deposit Value Added Tax owed on the delivery of Taxable Goods and/or Taxable Services by: a. using a Taxable Base in the form of another value whose provisions have been regulated in separate taxation laws and regulations; and b. certain amounts whose provisions have been regulated in taxation laws and regulations, are exempted from the provisions as referred to in Article 2 and Article 3."¹²

Meanwhile, Article 5 states that "Taxable Entrepreneurs who make deliveries of Taxable Goods to buyers with end consumer characteristics, for the delivery of Taxable Goods as referred to in Article 2 paragraph (3) the following provisions apply:

- a. Starting from January 1, 2025 to January 31, 2025, the Value Added Tax owed is calculated by multiplying the 12% (twelve percent) rate by the Taxable Base in the form of another value of 11/12 (eleven per twelfth) of the selling price; and
- b. Starting from February 1, 2025, the provisions as referred to in Article 2 paragraph (2) apply.

In detail, here is the application of the calculation of 12 percent VAT as of January 2025¹³;

First, for luxury goods. For the import of luxury goods, the VAT formula is $12\% \times \text{import value}$. For the delivery of luxury BKP, the VAT formula is $12\% \times \text{selling price}$. For the delivery of luxury BKP to end consumers with a retail Tax Invoice, until January 31, 2025, VAT is calculated at $12\% \times (11/12 \times \text{selling price})$, and starting February 1, 2025, the VAT rate applies at $12\% \times \text{selling price}$. Meanwhile, for the export of luxury onions, a rate of 0% is still imposed.

Second, for goods other than luxury goods and for services and intangible goods. For the import of BKP, the VAT calculation is $12\% \times (11/12 \times \text{import value})$. For the delivery of BKP, VAT

¹²Peraturan Menteri Keuangan Nomor 131 Tahun 2024 tentang Perlakuan Pajak Pertambahan Nilai atas Impor Barang Kena Pajak, Penyerahan Barang Kena Pajak, Penyerahan Jasa Kena Pajak, Pemanfaatan Barang Kena Pajak Tidak Berwujud dari Luar Daerah Pabean di Dalam Daerah Pabean dan Pemanfaatan Jasa Kena Pajak dari Luar Daerah

¹³ Op.Cit., Heriani, Fitri Novia., Hukum Online

is calculated at $12\% \times (11/12 \times \text{selling price})$. For the delivery of JKP and the use of BKP TB/JKP from outside the customs area within the customs area, VAT is calculated at $12\% \times (11/12 \times \text{replacement})$, and for exports it is imposed at 0 percent.

CONCLUSION

First, Based on the discussion regarding the Implications of PMK Number 131 of 2024 on the Taxable Base, it can be concluded that the change in the VAT rate from 11% to 12% has a complex impact, both for the community, business actors, and tax administration.

1. The increase in the VAT rate is expected to increase state revenue to improve the deficit in the State Budget (APBN), especially after the COVID-19 pandemic. In addition, with the implementation of PMK 131/2024, the government remains committed to implementing the Tax Harmonization Law (UU HPP) which aims to create a more effective and efficient taxation system.
2. The increase in the VAT rate can trigger an increase in the price of goods and services which can increase the burden on people's consumption, especially for non-luxury goods. This also has the potential to disrupt people's purchasing power, especially the lower middle class. In addition, there is a possibility of a decrease in consumption, which has an impact on economic activities.

Second, the government formulated two formulas for calculating 12 percent VAT on luxury and non-luxury goods and services. First, for luxury goods, a 12 percent VAT rate is imposed with a DPP of selling price and import value. Second, for non-luxury goods, a 12 percent rate is imposed with a calculation basis of 11/12 (elevenths of twelfth) of the import value, selling price, or replacement, or $12\% \times 11/12 \times \text{selling price, replacement, or import value}$. So that in the second calculation mechanism, consumers are still subject to an effective VAT of 11 percent

REFERENCES

- Agustina, N. Z., & Hartono, D. (2022). Dampak Perubahan Tarif Pajak Penghasilan Badan Dan Pajak Pertambahan Nilai Di Indonesia. *EKUITAS (Jurnal Ekonomi dan Keuangan)*, 6(4), 456-475.
- Darul Fahmi, Rahman Faisal., "Efektivitas Penerapan PPN 11 Bagi Pelaku UMKM di Kecamatan Pamulang, Tangerang Selatan", *Jurnal Manajemen dan Bisnis*, Vol 2. No. 3 Juli 2023.

Darusman, Yoyon M., and Bambang Wiyono. "Teori dan Sejarah Perkembangan Hukum." (2019).

Heriani, Fitri Novia., =--"Tetap Jalankan UU HPP, Begini Perhitungan PPN 12 Persen di Januari 2025 Berdasarkan PMK 131/2024", Hukum Online, 2025.
(<https://www.hukumonline.com/berita/a/tetap-jalankan-uu-hpp--begini-perhitungan-ppn-12-persen-di-januari-2025-berdasarkan-pmk-131-2024-lt6776628825329/?page=2>) diakses pada 3 Januari 2025.

Ivan Hanifa Rahman, pegawai Direktorat Jenderal Pajak, "Berikan Kebijakan PPN Ruang dan Waktu", Pajak.go.id (<https://www.pajak.go.id/index.php/id/artikel/berikan-kebijakan-ppn-ruang-dan-waktu>) diakses pada 3 Januari 2025.

Nurul Kharisma, dkk., "Analisis Dampak Kenaikan Tarif Pajak Pertambahan Nilai (PPN) Terhadap Masyarakat Dan Inflasi Di Indonesia", Jurnal Sahmiyya, Volume 2 Nomor 2 Tahun 2023.

Pratiwi, Y. T., Andayani, A., & Soeparno, K. (2022). Analisis Penerapan Pajak Pertambahan Nilai (Ppn) Atas Transaksi Penjualan Barang Kena Pajak Pada Pt. Novapharin. *INCOME*, 3(2), 58-71.

Putri, D. H., & Wijaya, S. (2022). Pajak pertambahan nilai final: belajar dari Ghana dan China. *Jurnal Pajak dan Keuangan Negara (PKN)*, 3(2), 360-374.

Peraturan Menteri Keuangan Nomor 131 Tahun 2024 tentang Perlakuan Pajak Pertambahan Nilai atas Impor Barang Kena Pajak, Penyerahan Barang Kena Pajak, Penyerahan Jasa Kena Pajak, Pemanfaatan Barang Kena Pajak Tidak Berwujud dari Luar Daerah Pabean di Dalam Daerah Pabean dan Pemanfaatan Jasa Kena Pajak dari Luar Daerah

Reformasi Perpajakan DJP, "Coretax", (<https://pajak.go.id/coretax#:~:text=Coretax%20merupakan%20sistem%20admistrasi%20layanan,Presiden%20Nomor%2040%20Tahun%202018.>) diakses pada 3 januari 2025

Tofan, A. (2023). Core Tax System Menurut Persepsi Konsultan dan Usulan Implementasi untuk Pemerintah. *Ratio: Reviu Akuntansi Kontemporer Indonesia*, 4(2), 121-129.

Tri Novian Andika, Direktorat Jendral Bea dan Cukai, "Pajak Pertambahan Nilai", Kemenkeu Learning Center, 2022.

UU No. 42 Tahun 2009 tentang Perubahan Ketiga Atas Undang-Undang Nomor 8 Tahun 1983 tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan Atas Barang Mewah

UU No.7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan

