

Analisis proses keberatan dalam upaya pemenuhan hak wajib pajak: studi kasus pada Kanwil DJP Jakarta Selatan

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Abstrak

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Tax-related disputes with the Directorate General of Tax can be settled through the institution of objection, correction of tax assessment and administrative sanction reduction. The institution of objection, for the tax payer has been used within the scope of creating the agreement between the duties and rights of a taxpayer in looking for justice as the motivation of the performance of his/her tax obligation. The role of the institution of objection for the Directorate General of Tax sometimes creates dualism between the realization of tax collection by observing the rights of the tax payer. While tax disputes are inevitable in the interaction between

the Taxpayers and the Directorate General of Tax, in the task of securing the state revenue in tax sector. In a line with the increased trends of appealing with the Tax court, this can be an indicator that the institution of objection has not satisfied the taxpayers who bring

their tax disputes for settlement. The settlement by the institution of objection at the Directorate General of Tax instance has not given the desired results, therefore must be appealed. So has not The Southern Jakarta Regional Office of Directorate General of Taxes, the increase has been quantitatively and qualitatively filed in the

institution of objection as the effort of settling the tax dispute. From the trend of the dossier of objection cases filed within the last two (2) years, the objection with respect to Value Added Tax have dominated the dossiers of objection filed with The Southern Jakarta Regional Office of Directorate General of Taxes. From the entered 636 dossiers of objection, 468 of them have been objection related to Value Added Tax while 96.3% have been rejected by various reasons and major parts of them are being appealed. This research depicts anything that may be the causes of the rejection after the formal and material examination of the dossier of objection by the examiner. In addition to the problems that may arise to the rejection of the objection.

This research applies descriptively qualitative method as the approach expected to give comprehensive understanding regarding the institution of objection and the consequences of the implementation of the institution in the settlement of the tax disputes. By case studies in The Southern Jakarta Regional Office of Directorate General of Taxes , one can comprehensively find the roles of the taxpayers in

empowering the institution of objection to satisfy the rights of the taxpayer. From this research, depiction may be taken that formal and material examinations have been conducted, however the rejection has still dominated total dossier of objection filed The Southern of Jakarta Regional Office of Directorate General of Taxes. The reasons for the rejection have been based on the examiner is not in agreement with the Taxpayer due to the lack of supporting proper evidences grounding the arguments of the objection. In addition, there have been also examiners who had no nerve to make any decisions since the disputed matters are not

regulated in the tax regulation or due to many interpretation of the implementation of the laws. Here, the Directorate General of Tax sometimes prioritizes its interest as an institution authorized to collect or withhold taxes. Not all implementation of the tax regulations in the field can be easily exercised by the taxpayers, can't it. When such matter arises from the assessment that exceeds the ability of the taxpayer to pay, the taxpayer will take advantages of the institution of objection.

Should the Directorate General of Tax reject the objection, the Taxpayer will surely appeal. Appeal requirements and procedures require the taxpayers to be more patient pending the decision of the Tax Court that burdening their financial condition, by the advance payment of the assessed amount of the disputed tax.

After the

taxpayers win the case at the Tax Court instance, the interest, as the laws may grant, will not immediately be enjoyable by the Taxpayers. Even the Tax Service Office will wait for the demand from the taxpayer regarding the interest. This indicates that not all decision of Tax Court is performed by the Directorate General of

Tax. Weak supervision and control of the management may reflect the nonresponsiveness of the Directorate General of Tax toward the rights of taxpayers. Therefore, the Author recommends, that the institution of objection should be managed beyond the Directorate General of Tax to empower this institution proportionally and objectively to distance it from the influence of the duties of the

Directorate General of Tax, raising public funds through tax. In addition to the more standardized operational procedures to provide legal certainty, in preceding the objection at the Directorate General of Tax, another recommendation is that the examiners should be filled with more competent human resources on the basis of knowledge on the tax regulations and the more complex development of business sector. So should the interest, better coordination between the Tax Court and the Directorate General of Tax is required, in the form of decision, of payment, of interest incorporated in the appellate decision granting the appeal of the taxpayers, therefore

can be enforced entirely without ignoring a standard mechanism in a standard operational procedure.