

Pemeriksaan restitusi PPN atas wajib pajak eksportif dan pemberlakuan peraturan dirjen pajak motor per-122/pj/2006 tgl 15 agustus 2006 (suatu tinjauan untuk meningkatkan kepastian hukum dan mendeteksi praktek ekspor fiktif) = VAT refund auditing for exporter taxpayer and implementation of the director general of taxes' regulation number PER-122/PJ./2006 of August 15 th, 2006 (an overview to enhance certainty and detect fraud in export practices)

Arief Fiadi Mochamad Hidayat, author

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Abstrak

ABSTRAK

Penelitian ini menggunakan metode penelitian kuantitatif dengan sifat penelitian deskriptif. Tekniks pengumpulan data melalui studi kepustakaan (library research) dan studi lapangan (field research) melalui wawancara. Penelitian ini menunjukkan bahwa pemeriksaan restitusi PPN setelah diberlakukannya PER-122/PJ/2006 tanggal 15 Agustus 2006 belum efektif untuk mencegah terjadinya kejahatan paja pajak (tax fraud) yang berupa praktek ekspor fiktif. PER-122/PJ/2006 tanggal 15 Agustus 2006 belum memberikan solusi keadilan baik bagi Wajib pajak maupun bagi fiskus karena tidak memberikan keseimbangan antara hak dan kewajiban serta tidak mengatur secara jelas mengenai penghargaan (reward) dan sanksi (punishment).

ABSTRAK

This is a qualitative descriptive research. The data were collected by means of deep interview and library research. This research shows that the VAT refund auditing after the implementation of PER-122/PJ./2006 is still ineffective to prevent the fraud in export practices. PER-122/PJ./2006 has not brought fair solutions both for taxpayer and taxofficer as it gives imbalance between right and obligation. Not only for that reason, but also it does not reveal clear arrangement upon reward and punishment.