

Analisis yuridial terhadap pelaksanaan ketentuan sunset policy berdasarkan pasal 37 A undang-undang nomor 28 Tahun 2007

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Abstrak

Latar belakang dari skripsi ini yaitu pemerintah bermaksud mengoptimalkan penerimaan perpajakan negara melalui kebijakan sunset policy. Yang dimaksud dengan sunset policy adalah kebijakan pemberian fasilitas perpajakan, dalam bentuk penghapusan sanksi administrasi perpajakan berupa bunga sebagai implementasi Pasal 37A Undang-undang Nomor 28 Tahun 2007. Pokok permasalahan dari skripsi ini yaitu pelaksanaan dari sunset policy dan bagaimanakah efektivitas pelaksanaannya sampai dengan 31 Desember 2008. Pelaksanaan ketentuan sunset policy telah meningkatkan ketaatan masyarakat sekaligus penerimaan negara dari sektor perpajakan. Oleh karena itu sunset policy berdasarkan Pasal 37A ayat (1) Undang-Undang Nomor 28 Tahun 2007 termasuk dalam intensifikasi perpajakan karena meningkatkan penerimaan pajak dari wajib pajak lama dan wajib pajak baru lalu sunset policy berdasarkan Pasal 37A ayat (2) Undang-Undang Nomor 28 Tahun 2007 termasuk ke dalam ekstensifikasi perpajakan karena menambah wajib pajak baru.The background from this thesis is government meant to maximised the country's income from taxation through the sunset policy. That was meant with sunset policy was the policy of giving of taxation facilities, in the form of the abolition of administrative sanctions of taxation took the form of the interest that was arranged in the Article 37A number regulations 28 in 2007. The main subjects of this thesis are the implementation from sunset policy and how its effectiveness to implementation until December 31st 2008. Implementation of the provisions sunset policy increased the community's obedience at the same time state revenue from the sector of taxation. Because of that sunset policy was based on the Article 37A paragraph (1) number regulations 28 in 2007 including in the intensification of taxation because of increasing acceptance of the tax from the long tax obligator and new tax obligator and sunset policy based on the Article 37A paragraph (2) number regulations 28 in 2007 including inside extensification of taxation because of increasing the new tax obligator.