

Kajian mengenai praktek layanan satu pintu dalam perspektif pengenaan pajak atas penghasilan notaris PPAT: studi kasus putusan MA nomor 41B/PK/PJK/2007 = assessment practices regarding one stop service in perspective in income tax PF notary PPAT decision: MA case study number 41B/PK/PJK/2007

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Abstrak

[Semakin ketatnya persaingan profesi Notaris seiring dengan bertambahnya jumlah Notaris setiap tahunnya untuk itu Notaris harus bersikap profesional dan meningkatkan kualitas dirinya, salah satunya dengan memberikan layanan jasa satu pintu atas permintaan klien dengan konsekuensi akan adanya biaya-biaya operasional untuk pengurusan dokumen-dokumen ke Instansi Pemerintahan yang besaran jumlah biayanya tidak pasti dan biaya tersebut biasanya banyak yang tidak bersifat resmi

sehingga sulit untuk membuktikan bahwa biaya tersebut memang biaya yang bukan termasuk dalam jasa atau penghasilan Notaris karena tidak adanya kuitansi atas pengeluaran biaya tersebut. Pelayanan satu pintu dapat dilakukan oleh Notaris/PPAT namun dalam pembukuan klien dan Notaris/PPAT harus jelas bahwa biaya-biaya operasional (under table) tidak termasuk dalam penghasilan atas jasa Notaris/PPAT.

.....Increasing competition in the profession of Notary, a Notary must be professional and improving himself, by providing one-stop service at the request of the clients with the consequences of their operational costs for the processing of documents to Government Agencies a large amount of uncertainty and the costs are usually not officially, making it difficult to prove that the cost is not included in the cost or income Notary services in the absence of receipts. One-stop service can be performed by a Notary however the client bookkeeping and Notary should be clear that the operational costs (under the table) and is not included in the income of a Notary services., Increasing competition in the profession of Notary, a Notary must be professional and

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