

Evaluasi Bukti Pajak Penghasilan Pasal 23 dalam rangka Persiapan Sidang Banding di Pengadilan Pajak = Evaluation of Income Tax Article 23 Evidence for Tax Appeal Preparation in Tax Court

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Abstrak

Laporan magang ini bertujuan mengevaluasi bukti Pajak Penghasilan Pasal 23 dalam rangka Persiapan Sidang Banding di Pengadilan Pajak berdasarkan peraturan perpajakan. Pembahasan dilakukan atas kronologis terjadinya sengketa banding atas Pajak Penghasilan Pasal 23 sehingga dapat diketahui dokumen apa yang diperlukan dalam sidang banding. Hasil evaluasi menunjukkan bahwa banding muncul karena permasalahan bukti dokumen pada saat proses pemeriksaan yang kurang lengkap. Untuk itu proses persiapan dokumen banding dilakukan dengan mengumpulkan dan menambahkan bukti-bukti pendukung atas Pajak Penghasilan Pasal 23, sehingga diharapkan dengan bukti tersebut dilengkapi banding dapat dimenangkan oleh Wajib Pajak. Dokumen pendukung yang perlu dilengkapi yaitu invoice atas bukti transaksi sesuai dengan jenis objek pajaknya, data rekning bank dan buku kas, serta data kredit pajak PPh Pasal 23.

.....This report to evaluation of Income Tax Article 23 Evidence for Tax Appeal Preparation in Tax Court based on tax regulation. The discussion is conducted towards chronology of the occurrence of an appeal dispute over Income Tax Article 23 so that the documents needed in the appeal hearing can be required. The evaluation results show that the appeal arose because of the problem of documentary evidence during the incomplete examination process. For this reason, the process of preparing an appeal document is carried out by collecting and adding supporting evidences on Income Tax Article 23, so it is expected that with the evidence completed with an appeal the Taxpayer can win. Supporting documents that need to be completed are invoices for evidence of transaction according to the type of tax object, bank account data and cash book, and tax credit data Income Tax Article 23