

# Tinjauan terhadap pengembalian kelebihan pembayaran pajak pertambahan nilai yang diatur dalam pasal 17c undang-undang nomor 16 tahun 2000 tentang ketentuan umum dan tata cara perpajakan

Eko Cahyo Wicaksono, author

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## Abstrak

An Overview on The Returning of Payment Excess of Value Added Tax Arranged in Article 17C Law Number 16 The Year 2000 About Ordinary Implementation and Ethic of Taxation Nowadays, the effort to increase tax acceptance is an urgent one. It is caused either by the uncertainty of oil and gas acceptance or the difficulty and the risk to get foreign loan. The tendency triggers the government to dig out and to maximize the acceptance from tax sector. One of them is done by the completion of regulation in the field of taxation while keeping in mind with the principles of fairness, Law assurance, legality and simplicity.

The implementation of tax reform 2000 still undergoes many handicaps emerging both from the government. Who doesn't often have coordination in preparing the implementation regulation and lazy obliged taxpayers to implement or make use of taxation rules, which have been established since they are often in a disadvantageous position. The handicap also takes place in the implementation of article 17C about Ordinary Implementation and Ethic of Taxation especially in the completion process of restitution of value added tax since in one side the government is willing to give a quick service in the restitution process but in the implementation regulation which have been released.

The goal of this thesis writing is to know factors which affect the effectiveness of policy in giving the facility of returning the excess preliminary of value added tax as set in article 17C about Ordinary Implementation and Ethic of Taxation and further to analyze factors in order to be able to overcome the emerging problems.

The research method done in this thesis writing is analytical descriptive method with data collecting technique is library research and field research through serious interview by using interview guideline to related persons and questionnaire distribution to 42 obedient obliged taxpayers which are listed in tax service offices in the area of Kanwil DJP Jakarta Khusus.

From the discussion result we've got a conclusion that the handicap of the effectiveness of policy in giving the facility of returning the excess preliminary of value added tax as established in article 17 C about Ordinary Provision and Taxation Procedure is primarily caused by the requirement or the criteria of obedient established is too heavy and the taxation section is too high if fiscal correction in post audit is found.

To implement the facility policy of tax access preliminary returning well, the requirement or criteria in establishing obedient obliged taxpayers should be reoverwied and so should the regulation of administration section impalement in the form of 100% rise as established in article 17 C paragraph 5 about General Provision and Taxation Procedure.

Bibliography = 40 references, 8 regulations, 4 scientific works 1 seminar papers (1971 - 2004)