

Evaluasi Proses Penyelesaian Sengketa Pajak PT OIK melalui Jalur Litigasi Banding oleh KKP FAVA = Evaluating PT OIK's Tax Dispute Resolution Process through Appeal Litigation Proceedings by KKP FAVA

Ni Wayan Vanya Arsyanti, author

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Abstrak

Laporan magang ini disusun untuk mengevaluasi proses banding dalam sengketa pajak PT OIK yang dilakukan oleh KKP FAVA. PT OIK adalah perusahaan manufaktur makanan dan minuman yang menghadapi beberapa kasus sengketa pajak. Pada laporan ini, sengketa yang akan dibahas yakni terkait dengan Pajak Pertambahan Nilai (PPN). Evaluasi difokuskan pada kesesuaian prosedur yang dilaksanakan oleh KKP FAVA dengan standar dan peraturan yang berlaku, mencakup kesesuaian linimasa selama proses penyelesaian sengketa pajak melalui upaya hukum banding, pengajuan permohonan banding melalui e-Tax Court, serta persidangan pemenuhan ketentuan formal di Pengadilan Pajak. Berdasarkan hasil evaluasi, proses yang dilakukan KKP FAVA telah sesuai dengan ketentuan hukum perpajakan dan tata cara yang berlaku. Laporan ini juga menguraikan refleksi pengalaman magang penulis di KKP FAVA, termasuk penguasaan teknis dan pemahaman mendalam atas proses penyelesaian sengketa pajak.

..... This internship report is prepared to evaluate the appeal process in PT OIK's tax dispute conducted by KKP FAVA. PT OIK is a food and beverage manufacturing company that faces several tax dispute cases. In this report, the dispute that will be discussed is related to Value Added Tax (VAT). The evaluation focuses on the suitability of the procedures implemented by KKP FAVA with the applicable standards and regulations, including the suitability of the timeline during the process of resolving tax disputes through appeals, filing appeals through the e-Tax Court, as well as the trial of compliance with formal provisions in the Tax Court. Based on the evaluation results, the process carried out by KKP FAVA is in accordance with the provisions of tax law and applicable procedures. This report also outlines a reflection of the author's internship experience at KKP FAVA, including technical mastery and in-depth understanding of the tax dispute resolution process.