

## Analisis pelaksanaan pemeriksaan ulang di tinjau dari kepastian hukum wajib pajak

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### Abstrak

*Self-assessment system placing the taxpayers as a partner in the national taxation system. As government partner in financing the living of nation, the government should place them at the better position that is formed in full trust to the taxpayers to counting, paying and reporting their own taxes.*

There is a risk in self-assessment system implementation. The tax revenues depend on the obedience level of society in fulfilling their tax obligation. Therefore, evaluation function exists in the tax regulation.

Basically tax investigation only executed once a year with the same type of tax for each taxpayer, unless there are certain things that caused re-investigation for the same year and type of tax. To ensure the law certainty to the taxpayer who has been investigated, the re-investigation only executed selectively with specific procedure and condition.

Regulation of investigation implementation that organizing the re-investigation has been made properly however on its implementation the incorrect execution of re-investigation may occur. The law certainty of taxpayer may disturb by the execution of re-investigation that not pursuant to the regulation.

Re-investigation as well as others taxes investigation giving the rights to the taxpayer to be objected, and appeal until re-viewed effort if doesn't concur with investigation result. Results from appeal effort in several cases shows that re-investigation implementation did not comply with the regulation indicated by cancellation of re-investigation results in form of SKPKBT by the tax court.

This research shall tests whether the re-investigation execution comply with regulation or not by way of, first, probing the issuance of SP3 for re-investigation, second, probing the disputed re-investigation result at the Tax Court. The Tax Court verdict considered as fair decision since the independency of the Tax Court.

Analysis against SP3 showing that it's issuance complies with the stipulation. While analysis against the verdict of Tax Court illustrate that most of the dispute about the issuance of SKPKBT which based on re-investigation result, won by the taxpayer. Judge's verdict to granted the taxpayer's appeal and stating that the issuance of Tax Decision Letter by fiskus did not comply with the formal stipulation. This shows there is weakness in re-investigation implementation regulation. These could disturbance the taxpayer law certainty.

At last, this research suggested to kept the stipulations that regulate the re-investigation to be more accurate in its implementation. Accurate implementation of stipulations which regulate the re-investigation execution will guarantee the taxpayer law certainty.