

## Analisis atas putusan banding pengadilan pajak

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### Abstrak

The findings of tax audit stipulated in the tax decree letter sometimes create disputes between tax payers and fiscus. The resolution of the tax dispute is done through Objection Institution at the first level, then Tax Court, and finally Supreme Court. Based on the data there were many appeal pledges granted at the appeal level. Long process along with the charges imposed on the tax payers for some parts of their outstanding taxes as a formal requirement of pledging the appeal has caused high cost from the part of tax payers. The Objection Institution is expected by the tax payers to be able to fulfil their aspirations in seeking for justice.

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This thesis was intended to provide a picture about what went on in the tax disputes that went into the appeal level of Tax Court; how the attitude of assembly towards the approach to calculating the Fiscus, what were the weaknesses of the audit results, and what solutions that could be done to overcome the problems.

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To answer those questions the data in a form of Tax Court verdicts were collected and analysed. To limit the problems the verdicts (data) that were analysed were only verdicts related with the objections in the Regional Office of Directorate General of Tax Jakarta II. and confined to Income Tax type. Based on the research it was found that there a few things that made the difference between fiscus and tax payers. amongst other split opinions in verifying the supporting evidence, the officials handicaps in understanding and interpreting the patterns of the fax payers' businesses, the ignorance of the tax payers in understanding the tax rules and regulations. and the inadequate rules of tax

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implementation. From the four factors, in fact, the real problems were the followings:

- Split opinions in verifying supporting evidence;
- The officials handicaps in understanding and interpreting the patterns of the tax payers' businesses and accountancy;
- The inadequate rules of tax implementation

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The reviewed or cancelled tax assesments in the appeal process showed that there were weaknesses in the auditing products. Such weaknesses occurred particularly due to the insufficient application of the auditing procedures. The auditors found the indication of tax potency, however. they were not able to prove it with conclusive material evidence so that the auditors' correction could not be defended in the Tax Court.

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The unsatisfied tax payers towards the audit results had made the tax payers to take the objection process until the appeal and review. The length of the time span had caused two things:

- The service provision to the tax payers decreased;
- Opportunity for the tax payers.

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The correction in audit procedures was the main key because the audit results would play significant role and would determine the research process in the objection level, tax court, as well as judicial review in the Supreme Court. The confirmation of the data availability was of great importance, on condition that the tax payers were given sufficient time to respond to the audit results

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The performance of the Objection Institution needed to be improved so that it could deny such negative perceptions as: stamping the audit results, lengthening the audit period, or merely to decrease the amount taxes that were reported to the Tax Court. To overcome such problems there needed to consider the discourse (concept) to shorten the objection resolution period, besides the proposal to consider jurisprudence of the Tax Court verdicts.