

# Perlakuan perpajakan atas kontrak karya pada usaha pertambangan Indonesia: studi kasus di KPP PMA Tiga = Tax management for contract of work in Indonesia Mining Business: problem in taxation especially to KPP PMA III

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## Abstrak

Contract of Work in management treated as *lex specialist* derogates *lex generalist* against other regulations. This particular regulation may legally null a common regulation if the regulation has a same position, including tax law. if there is taxation in the business agreement, the common applied taxation law cannot be as the ground of tax calculation because they have the same position. The taxation policy, which becomes the ground of Contract Of Work influenced by taxation policy which applied at the time the business agreement is signed. That is why the taxation condition consist in the business agreement is different between the first generation in 1968 until seventh generation in 1999 until now.

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The *lex specialis* derogat *lex generalis* taxation condition consist in the Contract Of Work, causing problems in taxation especially to KPP PMA III the tax services office which serve the mining sector. KPP PMA III appeal upon the decision which is not conform with tax payer application. Among others is Withholding Tax Tariff beside PDBR : Loss Remedy and Value Added Tax.

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For data collection and thesis composition, the research type taken is descriptive analytic with qualitative approach, among others through research study at Tax Services Othce PMA III and interview with 9 information sources, and literature study using tax web site, internet and others literature.

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The existence of taxation administration policy which reflect the taxation law principles such as legal certainty, legality principle, hierarchy principle and consistency principle, so a certain regulation will not lie on top on another regulation and will not confused the businessman.

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Certain taxation policy reformations not only oriented at tax revenue, but also reflect neutrality against all interest of local and central government, especially the regions in Indonesia are autonomy regions, so it will not resist the investors to invest in indonesia, particularly in mining sector.

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Backup jurisprudence is needed in a policy formed in legitimately regulation by the House of Representative and that regulation reflect the synchronization between the interest parties among others Directorate General of Tax with Directorate General of Mining and Energy. So there will be no more taxpayer submit an appeal with the same problems in the field.