

Pengakuan penghasilan atas penghapusan utang bunga bank ditinjau dari aspek keadilan perpajakan = Income recognition of bank interest payable write-off evaluated from aspect of taxation justice

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Abstrak

<i>In order to improving awareness and compliance of taxpayers about their rights and obligations, the understanding about justice from a rule of law and regulation looked into to play an important part in improving awareness and taxpayer compliance. Comprehended level of justice of a rule is hence expected by a taxpayer earn more own awareness and compliance about their obligation of taxation. The target of this research is to analyze the level of justice from an imposition of Tax, which is Income Recognition of bank interest payable write-off, evaluated from principle of taxation justice. In this research, a descriptive analysis method was used by through study of bibliography comparing opinion among experts according to their definition, with rule of law and regulation about Recognition of Income for Bank Interest Payable Write-Off. The evaluation use Model System which assessing a policy by comparing input, Process, and Output of law and regulation policy.

From the analyze result, pulled conclusion that rule of legislation of Income Tax about Recognition of Income for Bank Interest Payable Write-Off Do Not reflect principle of justice either through Horizontal and also Vertical, because Income Recognition [of] according to rule of legislation do not in line with taxpayer ability, if compared to Income Recognition from business transaction besides Interest Payable Write-Off.

Revising rule Article 4 sentence (1) Law of Number 7 Year 1983 about Income Tax as have been altered last with Law of Number 17 Year 2000 related with Recognition of Income for Bank Interest Payable Write-Off would be able to bring constructive benefit, in the effort to improve level of its justice.</i>