

Tinjauan Sengketa Faktur Pajak Cacat dan Dampaknya bagi Pengusaha Kena Pajak dan Negara

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Abstrak

Indonesia since 1984 carried out taxation reform which one of them was the enacting of the value added taxation law. As for the concept of the value added taxation law that is applied, Indonesia follows the Subtractive Indirect Method/Invoice Method/Credit Method. It is called as a subtractive indirect method because its counting is no longer based on bookkeeping or the note but is based on the invoice, so as to be mentioned also the invoice method.

So each transaction of the handing over the taxable goods and services by a taxable entrepreneur, according to the article number 13 point (1) in the Law of Republic of Indonesia Number 8 concerning value added tax on goods and services and sales tax on luxury goods as lastly amended by Law Number 18 of 2000, is obliged to make a tax Invoice for that each of handing over the taxable goods and services. The tax invoice here as adopted proof the tax, this also functioned as one of the supporting implements of the transaction.

The tax dispute emerged because of the testing physically on the condition for the tax invoice, has been in accordance with that was required in the article number 13 point (5) of the value added taxation law. So as for the buyer who accepted the tax Invoice, where its condition is not in accordance with he article number 13 point (5) of the value added taxation law will suffer as a result. This tax dispute that more was known or was often acknowledged with the tax invoice term as incomplete or defect. The subject of the problem in this thesis was first: In condition of incomplete or defect tax invoice being found when the taxpayers being audited by the tax office which one is the responsible the buyer or the seller , second: What is analysis from the Indonesia Tax Tribunal decision in the dispute of the incomplete or defect tax invoice and the effect of its desicion to the state.

The aim of this writing is to analyze the incomplete or defect tax invoice which is not in accordance with the provisions that were arranged in the value added taxation law, and the method utilized in this writing is the descriptive analysis method.

Starting from the inspection to the tax tribunal decision, the dispute of the incomplete or defect tax invoice has result in the differences of opinion toward the implementation of the value added taxation law. So, what has been done by the inspector, it has not reflected the working efficiency. Because in responding to the problem of the incomplete or defect tax invoice respectively, each has difference view in the settlement and decisions, whereas the value added taxation law remain unchanged. Thus, a scientific investigation must be done to solve this matter. By considering the decision of the Indonesia Tax Tribunal, the problem of the incomplete or defect tax invoice must be carried out by analyzing the assessment or the definition itself, that is in the application of sanctions for the buyer which is not only from the aspect of formal justice, but also from its material aspect. The suggestion in this thesis are in the application of the rule linked with the condition for the tax Invoice could be maintained, as

to anticipate or to face the incomplete or defect tax invoice, but in sanctions for the buyer must be conceded by the investigation, because sanctions that are accepted by the buyer are bigger compared with the seller/the publisher of the tax Invoice.