

# Analisis persyaratan formal pembayaran lima puluh persen pajak terutang dalam upaya hukum banding di pengadilan pajak ditinjau dari prinsip Good Governance = Formal requirements analysis of fifty percent tax payment within the submission of an appeal in the tax court seen from Good Governance principle

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## Abstrak

Skripsi ini membahas tentang Analisis Persyaratan Formal Pembayaran Lima Puluh Persen Pajak Terutang Dalam Upaya Hukum Banding di Pengadilan Pajak Ditinjau Dari Prinsip Good Governance. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Hasil dari penelitian ini adalah: telah terjadi suatu perubahan ketentuan terkait persyaratan formal pembayaran lima puluh persen pajak terutang saat mengajukan banding ke Pengadilan Pajak. Ketentuan dalam Pasal 36 ayat (4) masih berlaku aktif namun formulasi pajak terutang dalam ketentuan tersebut menjadi berubah, yakni dari jumlah yang disetujui Wajib Pajak pada saat pembahasan hasil akhir pemeriksaan. Manakala atas jumlah yang disetujui tersebut telah dibayarkan, maka Wajib Pajak tidak lagi dianggap memiliki hutang pajak saat mengajukan banding. Perubahan ini dirasa membantu untuk mewujudkan keadilan dan kepastian hukum sehingga mencerminkan terpenuhinya prinsip Good Governance yang membantu Pengadilan Pajak dalam upaya mewujudkan Pengadilan Pajak yang berasas cepat, murah, dan sederhana.

.....This thesis discusses about the Formal Requirements Analysis of Fifty Percent Tax Payment Within The Submission of An Appeal in the Tax Court Seen From Good Governance Principle. The study used descriptive qualitative research design. The results of this study is: there has been a change in the formal requirements of the relevant provisions of fifty percent of the tax payment owed when submitting an appeal to the Tax Court. The provisions in Article 36 paragraph (4) is still valid, but the formulation of tax payable in such provisions has changed to be the approved amount of the taxpayer at the end of the closing conference. When the agreed amount was paid, the taxpayer is no longer considered to have a tax liability when submitting the appeal. This change was felt to help the realization the tax system that adheres to equity and legal certainty principle and also increasingly realized the fulfillment of good governance principle and reflect and helps the Tax Court to realize it?sfundamental of a fast, inexpensive, and simple court.