

## Analisis penerapan surat penegasan sebagai alternatif mekanisme advance ruling dalam sistem perpajakan self assesment di Indonesia = Analysis of ruling letter implementation as an alternative for advance ruling mechanism in Indonesian self assessment tax system

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### Abstrak

Tesis ini menjelaskan tentang prosedur yang berlaku, baik bagi wajib pajak maupun fiskus guna memperoleh keuntungan dari mekanisme Surat Penegasan. Tesis ini juga menyajikan pelaksanaan praktik mekanisme advance ruling yang berlaku bagi beberapa negara seperti : Jerman, Belanda, Singapura dan India, terkait dengan dasar hukum dari advance ruling, pembatasan masalah, ikatan hukum, jangka waktu, biaya yang harus dikeluarkan, serta masa berlakunya. Hasilnya, walaupun pada praktiknya terdapat perbedaan yang mencolok dengan praktik umum mekanisme advance ruling, namun Surat Penegasan tetap dapat digunakan bagi wajib pajak untuk menyamakan persepsi dengan fiskus terkait interpretasi dari suatu peraturan. Walaupun tidak bersifat mengikat, namun Surat Penegasan ini mampu memberikan sebetulnya kepastian hukum terkait transaksi yang diajukan permohonan melalui mekanisme advance ruling ini.

*This thesis explore the real procedural both taxpayers and the tax authorities must do in order to get advantages from the Ruling Letter mechanism. This thesis also provide descriptions about the practical of advance ruling mechanism that implemented in some countries such as Germany, Netherlands, Singapore, and India, including the law base of the advance ruling, the limitation of advance ruling, the binding rules, timelines, fees, even the term of advance ruling's validation. As a result, even though the Ruling Letter mechanism has an excessively different to any common advance ruling mechanism, as an alter native way, we still can consider it to give us a way to equal our perspective in an appropriate term with the tax authorities about our interpretation of tax rules. Though it not bound both of the taxpayers and the tax authorities, it still can give us some kind of certainty to get through with the transaction which proposed in this Ruling Letter mechanism.*