

Analisis penerapan ketentuan pembatalan surat ketetapan pajak yang tidak benar oleh Direktorat Jenderal Pajak = Analysis of the application of cancellation provision of incorrect assessment by the Directorate General of Taxation

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Abstrak

[ABSTRAK

Skripsi ini membahas tentang Analisis Penerapan Ketentuan Pembatalan Surat Ketetapan Pajak oleh Direktorat Jenderal Pajak. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Hasil dari penelitian ini adalah: penerapan ketentuan pembatalan surat ketetapan pajak yang tidak benar telah memberikan keadilan bagi wajib pajak yang ditolak keberatannya karena telah lewat jangka waktu 3 (tiga) bulan. Ketentuan ini dibuat berlandaskan unsur keadilan dan memberikan kesempatan yang seluas-luasnya kepada wajib pajak untuk mengajukan pembatalan ketika wajib pajak sudah tidak dapat mengajukan keberatan atau sebelum keberatan diproses.

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ABSTRAK

This final assignment discusses the Analysis of the Application of Cancellation Provision of Incorrect Assessment by the Directorate General of Taxes. The research was a descriptive qualitative interpretative. The results of this study are: implementation of the provisions of the cancellation of incorrect assessment has provided justice for taxpayers who rejected his objection having been through a period of 3 (three) months. This provision is made based on the elements of justice and provide the widest opportunity for taxpayers to submit cancellation when the taxpayer has not filed an objection or objections prior to processing., This final assignment discusses the Analysis of the Application of Cancellation Provision of Incorrect Assessment by the Directorate General of Taxes. The research was a descriptive qualitative interpretative. The results of this study are: implementation of the provisions of the cancellation of incorrect assessment has provided justice for taxpayers who rejected his objection having been through a period of 3 (three) months. This provision is made based on the elements of justice and provide the widest opportunity for taxpayers to submit cancellation when the taxpayer has not filed an objection or objections prior to processing.]