

Tinjauan Yuridis tentang Kuasan Khusus dalam Rangka Pelaksanaan Hak dan Kewajiban Pajak di Indonesia = Juridicial Review in The Special Power of Rights and Obligations of Tax in Indonesia

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Abstrak

[ABSTRAK

Pajak adalah kontribusi wajib kepada Negara yang terutang oleh Orang Pribadi atau Badan yang bersifat memaksa dengan tidak mendapatkan imbalan secara langsung dan digunakan untuk keperluan Negara bagi sebesar-besarnya kemakmuran rakyat. Orang pribadi atau Badan yang mempunyai hak dan kewajiban pajak tersebut disebut Wajib Pajak. Seorang Wajib Pajak dapat menunjuk seorang Kuasanya untuk menjalankan hak dan kewajiban perpajakannya. Hal itu dapat dilaksanakan apabila Wajib Pajak tersebut tidak dapat atau tidak mungkin melakukan sendiri hak dan kewajiban perpajakannya. Orang yang menerima Kuasa tersebut disebut Kuasa Wajib Pajak. Pernyataan tersebut diatur dalam Peraturan Perundang-Undangan Pasal 32 Ayat (3) UU tentang Ketentuan Umum dan Tata Cara Perpajakan, seorang Kuasa harus memenuhi persyaratan tertentu untuk melaksanakan hak dan kewajiban perpajakan Wajib Pajak. Dalam penelitian ini penulis mengambil permasalahan mengenai ketentuan pemberian kuasa dengan menggunakan Surat Kuasa Khusus. Penulis menggunakan metode yuridis normatif yakni dengan mengambil salah satu konflik sistem hukum pada objek peraturan tertentu. Objek terletak pada Surat Kuasa Khusus. Penulis mengambil permasalahan mengenai ketentuan pemberian kuasa dengan menggunakan Surat Kuasa Khusus. Surat Kuasa Khusus ini diperlukan untuk urusan tertentu dalam melaksanakan hak dan kewajiban perpajakan. Pengertian urusan tertentu antara lain pelaksanaan hak dan kewajiban perpajakan dalam rangka pemeriksaan, pengajuan keberatan, permohonan fasilitas perpajakan, dan pengisian serta penandatanganan Surat Pemberitahuan (SPT). Peraturan perundang-undangan mengenai perpajakan yang digunakan adalah pasal 32 ayat (3) Undang-Undang Nomor 28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara perpajakan dan Peraturan Menteri Keuangan Nomor 22/PMK.03/2008. Kontroversi pada Peraturan Menteri Keuangan Nomor. 22/PMK.03/2008 bagi yang mempunyai profesi dalam bidang perpajakan khususnya Seorang Kuasa Khusus yang bukan Konsultan menarik perhatian penulis untuk menjadikannya sebagai pokok permasalahan dalam tesis ini. Hasilnya dituangkan dalam kesimpulan bahwa persyaratan serta pelaksanaan hak dan kewajiban seorang kuasa khusus dari Wajib Pajak dibatasi dari segi peran kuasa Wajib Pajak yang berasal dari Konsultan Pajak maupun peran karyawan dari Wajib Pajak(bukan konsultan) dan menyebabkan terbatasnya urusan untuk menjalankan hak dan kewajibannya Perpajakan.

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ABSTRACT

Tax is a compulsory contribution from the person, to the government to defray the expence incurered in the common interest of all,with litte reference to special benefit conferred. An individual or agency who has the rights and obligations of such tax called Tax Payer. A taxpayer may appoint a Proxy to perform rights and obligations of taxation. It can be done if the taxpayer is may not conduct its own rights and obligations of taxation. People who receive a Power of Attorney is called the Taxpayer Authorization. The statement set forth in Laws of Article 32 Paragraph (3) of the Act on General Rules and Administration of Taxation, an

Authorization must meet certain requirements to exercise the rights and obligations of taxpayers taxation. In this research, the authors take issue regarding the provision of power by using the Special Power of Attorney. The author uses the method of normative conflict by taking one of the legal system on the object of certain regulations. The object is located in the Special Power of Attorney. The author takes issue regarding the provision of power by using the Special Power of Attorney. Special Power of Attorney is required for certain matters in exercising their rights and obligations of taxation. Understanding of certain matters including the implementation of rights and tax obligations in the framework of the examination, appeal, application for tax incentives, and filling and signing (SPT). Legislation regarding the taxation that is used is article 32 paragraph (3) of Law Number 28 Year 2007 concerning General Provisions and Procedures for taxation and regulation of the Minister of Finance Number 22/PMK.03/2008. Controversies in Regulation of the Minister of Finance Number. 22/PMK.03/2008 for those who have a profession in the field of taxation, especially A Special Power Consultant who is not attracted the attention of the writer to make it as a principal problem in this thesis. The result stated in the conclusion that the requirements and the implementation of the rights and obligations of a special authorization from the taxpayer's role is limited in terms of power that comes from taxpayers as well as the role of Tax Consultant employees from the taxpayer (not the consultant) and caused limited to running the affairs of their rights and obligations Taxation;Tax is a compulsory contribution from the person, to the government to defray the expence incurred in the common interest of all,with litte reference to special benefit conferred. An individual or agency who has the rights and obligations of such tax called Tax Payer. A taxpayer may appoint a Proxy to perform rights and obligations of taxation. It can be done if the taxpayer is may not conduct its own rights and obligations of taxation. People who receive a Power of Attorney is called the Taxpayer Authorization. The statement set forth in Laws of Article 32 Paragraph (3) of the Act on General Rules and Administration of Taxation, an Authorization must meet certain requirements to exercise the rights and obligations of taxpayers taxation. In this research, the authors take issue regarding the provision of power by using the Special Power of Attorney. The author uses the method of normative conflict by taking one of the legal system on the object of certain regulations. The object is located in the Special Power of Attorney. The author takes issue regarding the provision of power by using the Special Power of Attorney. Special Power of Attorney is required for certain matters in exercising their rights and obligations of taxation. Understanding of certain matters including the implementation of rights and tax obligations in the framework of the examination, appeal, application for tax incentives, and filling and signing (SPT). Legislation regarding the taxation that is used is article 32 paragraph (3) of Law Number 28 Year 2007 concerning General Provisions and Procedures for taxation and regulation of the Minister of Finance Number 22/PMK.03/2008. Controversies in Regulation of the Minister of Finance Number. 22/PMK.03/2008 for those who have a profession in the field of taxation, especially A Special Power Consultant who is not attracted the attention of the writer to make it as a principal problem in this thesis. The result stated in the conclusion that the requirements and the implementation of the rights and obligations of a special authorization from the taxpayer's role is limited in terms of power that comes from taxpayers as well as the role of Tax Consultant employees from the taxpayer (not the consultant) and caused limited to running the affairs of their rights and obligations Taxation;Tax is a compulsory contribution from the person, to the government to defray the expence incurred in the common interest of all,with litte reference to special benefit conferred. An individual or agency who has the rights and obligations of such tax called Tax Payer. A taxpayer may appoint a Proxy to perform rights and obligations of taxation. It can be done if the

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