

Pemblokiran rekening wajib pajak dan pembukaan akses rahasia bank = Taxpayer account blocking and bank seerecy access opening

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Abstrak

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Pembukaan akses rahasia bank merupakan salah satu upaya yang dilakukan pemerintah dalam rangka menegakkan kepatuhan pajak sebagai bagian dari upaya penegakan hukum bagi wajib pajak. Ketentuan-ketentuan perbankan memberikan ruang bagi aparatur pajak untuk mengakses rahasia bank guna mendapatkan informasi terhadap rekening wajib pajak yang terbukti belum menyelesaikan kewajiban pembayaran hutang pajak. Sebagai upaya pencegahan terhadap kemungkinan terjadinya penyalahgunaan kewenangan dalam melakukan pembukaan akses rahasia bank dalam rangka penerapan pemblokiran rekening wajib pajak, maka ketentuan tersebut juga harus menekan seminimal mungkin terhadap adanya kemungkinan penyalahgunaan ketentuan penerobosan rahasia bank oleh aparat pajak itu sendiri. Perumusan masalah dalam penulisan tugas terakhir adalah mengenai bagaimana aturan dan mekanisme dalam penerapan pembukaan akses rahasia bank dalam penerapan pemblokiran rekening wajib pajak dan implikasi hukum terhadap penerapan kegiatan tersebut terhadap kegiatan usaha wajib pajak yang dikenakan sanksi pemblokiran rekeningnya oleh aparat pajak dengan mengacu pada ketentuan undang-undang perbankan dan perpajakan yang berlaku di Indonesia. Jenis penelitian yang digunakan adalah yuridis normatif, dan penelitian ini bersifat eksplanatoris, yang bertujuan untuk menggambarkan atau menjelaskan lebih dalam suatu gejala dan bersifat mempertegas hipotesa yang ada.

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ABSTRACT

The opening of bank secrecy access is one of the efforts carried out by the government in the framework to enforce tax compliance as part of the efforts of law enforcement for taxpayers. The provisions of banks to provide space for the tax personnel to access bank secret to get information on taxpayer accounts that is evidenced not settle the obligation of tax debt payment. As a precaution against the possibility of abuse of authority in opening bank secrecy access in order to implement taxpayer account blocking, then such provision must reduce as minimum as possible to the possibility of abuse of the provisions on breach of bank secrecy by the tax authorities themselves. Formulation of problem in the writing of final task is about how the rules and mechanisms for the implementation of access opening of bank secrecy in the application of account blocking of taxpayer and legal implications to the implementation of activities to the taxpayer's business activities that are subject to sanctions by blocking of their account by the tax authorities by refer to the provisions of banking and taxation laws prevailing in Indonesia. The type of research is normative juridical, and this research is explanatory, which aims to describe or explain more a symptom and having nature

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