

Pelaksanaan Eksekusi atas putusan banding pengadilan pajak : studi kasus Putusan Pengadilan Pajak Nomor : Put-49837/PP/M.III/16/2013 Tanggal 20 Desember 2013 dan Putusan Pengadilan Pajak Nomor : Put.43537/PP/M.XVI/15/2013 Tanggal 14 Maret 2013 = Execution over tax court appeal decision tax court : case studt tax court decision number : Put-49837/PP/M.III/16/2013 dated 20 December 2013 and tax court decision number : Put.43537/PP/M.XVI/15/2013 dated 14 March 2013

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Abstrak

[Skripsi ini membahas tentang pengaturan pelaksanaan putusan Pengadilan Pajak Nomor : Put-49837/PP/M.III/16/2013 dan putusan Nomor :

Put.43537/PP/M.XVI/15/2013 serta pelaksanaan eksekusi yang dilakukan oleh Kantor Pelayanan Pajak Pratama Kosambi dan Kantor Pelayanan Pajak Jakarta Tanah Abang Dua atas Putusan Banding Pengadilan Pajak tersebut. Penelitian ini adalah penelitian hukum normatif empiris (legal normative empirical research).

Hasil penelitian menyarankan agar dilakukan perubahan terhadap bunyi pasal 43 ayat (5) dan ayat (6) Peraturan Pemerintah Nomor 74 Tahun 2011 serta melakukan amandemen terhadap Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan, khusus nya terhadap ketentuan yang mengatur mengenai pengenaan sanksi terhadap wajib pajak sebagai akibat ditolaknya permohonan banding wajib pajak oleh Pengadilan Pajak, supaya lebih memberikan rasa

keadilan bagi wajib pajak., This undergraduate thesis discusses the implementation of the verdict of the Tax Court Number : Put-49837/PP/M.III/16/2013 and verdict Number :

Put.43537/PP/M.XVI/15/2013 and the execution carried out by the Tax Office Kosambi and Tax Office Jakarta Tanah Abang Two over Appeal Verdict of the Tax Court. This study is an empirical study of normative law (legal normative empirical research). The results of the study suggested that the amendment to the article 43 paragraph (5) and (6) of Government Regulation Number 74 of 2011 and amendment of Law of General Provisions and Tax Procedures, especialy to the provisions governing the imposition of sanctions to tax payers as a result of the taxpayer's appeal rejected by the Tax Court, in order to better provide a sense of fairness for tax payers]