

## Majelis Pertimbangan Pajak menurut Undang-Undang No.5 tahun 1986 sebagai banding Administratif

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### Abstrak

Tax assesment Committee (MPP) doesn't meet requirement for an administrative appellate committee. Administrative appellate committee must be a government agency but in fact, it is an independent not a government committee. regarding the judicial review of a court justice and administrative appellate committee in article 48 of the law No. 5 of 1986, tax assesment committee should review efficiency (doelmatigheidstoetsing) other than legality ( rechtmatigheid- stoetsing)