

## Kebijakan baru Direktorat Jenderal Pajak dalam pengajuan restitusi PPN dan perencanaan pajak

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20461393&lokasi=lokal>

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### Abstrak

**ABSTRACT**

VAT refund is one of a Taxpayer right to be requested to the Tax Authority. However the VAT and can not automatically be received by the taxpayer. There are many requirements and edures to be followed up by them. Since there are many delinquencies in the application of VAT Refund by the Taxpayer on August 2006 the Director General of Taxes issued the new y concerning the procedures for requesting the VAT Refund. The procedures for the VAT application in accordance with the new policy is more strict to avoid any government loss by the VAT refund. In the Taxpayer side, the new policy must be faced wisely by arranging od tax planning in order to obtain their VAT Refund. A good tax planning can minimize rrections made by the Tax Authority in the process of the VAT Refund application and maximize the benefit for the Taxpayer