

Eksistensi konsultan pajak dalam pelaksanaan self assessment system (telaah kritis peraturan menteri keuangan) = The existence of a tax consultant in implementation of self assessment system (critical review minister of finance regulation)

Chairul Lutfi, author

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Abstrak

Wajib Pajak dengan *self assessment system* membutuhkan pendampingan Konsultan Pajak untuk memberikan jasa perpajakan dalam rangka melaksanakan hak dan memenuhi kewajiban perpajakannya sesuai dengan peraturan perundang-undangan perpajakan. Regulasi profesi Konsultan Pajak hanya diatur setingkat Peraturan Menteri. Padahal seharusnya Konsultan Pajak diatur di tingkat peraturan perundang-undangan. Tesis ini ditulis dengan tujuan menganalisis pengaturan profesi Konsultan Pajak agar mempunyai kepastian hukum dan menganalisis implikasi Putusan Mahkamah Konstitusi No. 63/PUU-XV/2017 terhadap <http://www.ortax.org/ortax/?mod=aturan&page=show&id=13752> Undang-Undang tentang Ketentuan Umum dan Tata Cara Perpajakan dan Peraturan Menteri Keuangan terkait profesi Konsultan Pajak. Penelitian ini merupakan penelitian hukum normatif atau penelitian hukum doktrinal dengan data sekunder yang terdiri dari bahan hukum primer, bahan hukum sekunder, dan bahan hukum tersier dengan pendekatan perundang-undangan (*statute approach*), pendekatan kasus (*case approach*), dan pendekatan historis (*historical approach*). Pentingnya kehadiran Konsultan Pajak dalam dunia perpajakan harus diatur dalam peraturan perundang-undangan setingkat undang-undang untuk memberikan landasan dan kepastian hukum. Implikasi Putusan Mahkamah Konstitusi No. 63/PUU-XV/2017 memberi kesempatan bagi profesi lain termasuk advokat untuk dapat menjadi Kuasa Pajak yang sebelumnya hanya berlaku bagi konsultan pajak dan Karyawan Wajib Pajak. Perlu melakukan perubahan aturan Peraturan Perundang-undangan dan Peraturan Menteri Keuangan terkait profesi Konsultan Pajak sebagai Kuasa Wajib Pajak agar tidak ada pembatasan subyek sebagai kuasa perpajakan yang bukan Konsultan Pajak dan segera menyusun dan mengesahkan Rancangan Undang-Undang (RUU) tentang Konsultan Pajak.

.....Taxpayers with a self-assessment system need assistance from a Tax Consultant to provide tax services in order to exercise their rights and fulfil their tax obligations in accordance with tax laws and regulation. A Tax Consultant Regulations only arranged in Ministry regulation level. Even though, the Tax Consultant should be regulated at the level of legislation. This thesis was written with the aim of analyzing the professional arrangement of Tax Consultants in order to have legal certainty and analyze implication the decision of constitutional court No. 63/PUU-XV/2017 of the Law concerning General Provisions and Procedures for Taxation and Regulation of the Minister of Finance related to the profession of Consultants. This research is legal research or doctrinal legal research. By secondary data consisting of primary legal materials, secondary legal materials, and tertiary legal materials with statute approach, case approach, and historical approach. The present of Tax Consultant is very important in the world of taxation and must be regulated in legislation at the level of the law to provide a legal basis and certainty. Implications decision of Constitutional Court No. 63 / PUU-XV / 2017 gives an opportunity for other professions including advocates to become tax authorities who previously only applied to tax consultants and taxpayer employees.

It is necessary to amend the rules and regulations of the Minister of Finance related to the profession of Tax Consultants as Taxpayers' Authorities so that there are no subject restrictions as tax authorities who are not Tax Consultants and immediately compile and approve the Draft Law on Tax Consultants.