

Analisis persepsi klasifikasi barang dalam putusan banding sengketa pajak (studi kasus putusan banding pokok sengketa tarif pajak) =
Perception analysis of harmonized system in tax dispute appeals verdict
(case study of tax dispute appeal verdict main dispute tax tariff)

Rizka Nugrahaeni, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20500638&lokasi=lokal>

Abstrak

Penelitian ini menganalisis perbedaan persepsi klasifikasi barang dalam Putusan Banding Sengketa Pajak atas Pokok Sengketa Tarif yang mengakibatkan Pengembalian Pajak yang Seharusnya Tidak Terutang. Tujuan dari penelitian ini adalah mengetahui dan menganalisis pertimbangan Direktorat Jenderal Bea dan Cukai dalam menentukan klasifikasi pos tarif dan penetapan beban tarif pajak, pertimbangan hakim pengadilan pajak dalam menentukan putusan sengketa pajak tersebut serta mitigasi risiko efektif yang harus dilakukan Direktorat Jenderal Bea dan Cukai dalam pelayanan administrasi. Penelitian ini merupakan studi kasus dengan metode penelitian kualitatif berupa studi dokumen dan wawancara. Hasil penelitian menunjukkan DJBC dan hakim telah melakukan klasifikasi sesuai aturan dan Undang-Undang yang berlaku, namun perbedaan persepsi klasifikasi barang terjadi karena perbedaan identifikasi barang dengan importir, yang menyebabkan perbedaan klasifikasi barang dan bergesernya tarif.

<hr>

This study analyzes differences in perceptions of harmonized system in Tax Dispute Appeal Decisions on Principal Tax Disputes that result in Tax Refund that Should Not Be Payable. The purpose of this study is to determine and analyze the considerations of the Directorate General of Customs and Excise in determining the classification of tax and tax impositions, tax court judge considerations in determining the tax dispute decision and effective risk mitigation that must be carried out by the Directorate General of Customs and Excise in administrative services. This research is a case study with qualitative research methods in the form of document studies and interviews. The results showed that Directorate General of Customs and Excise and judges had made classification according to the applicable rules and laws, but differences in perception of the harmonized system occurred due to differences in goods identification with importers, which caused differences in the goods classification and shifting rates.