

Evaluation of PT XCC Indonesia's tax appeal process = Evaluasi proses banding pajak PT XCC Indonesia

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi proses Banding pajak PT XCC Indonesia yang ditangani oleh PT ABC Indonesia atas sengketa pajak perusahaan tersebut sesuai dengan hukum dan peraturan perpajakan yang berlaku. Berdasarkan evaluasi, proses dari pengajuan Banding sampai dengan persidangan kelima sudah berjalan sesuai dengan hukum dan peraturan yang berlaku seperti yang dijelaskan di kerangka konseptual. Akan tetapi, kelengkapan dan kekuatan bukti dalam pembuktian tidak dapat sepenuhnya terpenuhi sampai persidangan kelima perlu dievaluasi. Mengingat proses banding yang masih berjalan, maka putusan atas Banding tersebut belum dapat ditentukan.

.....This internship report aims to evaluate PT XCC Indonesia`s Tax Appeal process, which was handled by PT ABC Indonesia related to their tax dispute in accordance with applicable law and regulations. PT XCC Indonesia`s main activity is an international standard provider of data center services for local and multinational companies. Based on the evaluation, the process from the Appeal submission to the fifth hearing has proceeded following applicable law and regulation that explained in the conceptual framework. However, the completeness and strength of evidence in verification cannot be fully fulfilled until the fifth hearing needs to be evaluated. Considering that the Appeal process is still ongoing, then the decision on the Appeal has not yet been determined.