

# Harmonisasi Peraturan Perpajakan Berdasarkan Penyelesaian Sengketa Yuridis Di Pengadilan Pajak Sebagai Upaya Mencegah Berulangnya Sengketa Sejenis = Harmonization of Tax Regulations Based on Juridical Dispute Resolution in Tax Courts as Efforts to Prevent Similar Disputes from Recurring

Lubis, Martin Toyota, author

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## Abstrak

Trend jumlah sengketa pajak yang masuk ke Pengadilan Pajak meningkat setiap tahun. Peningkatan salah satunya disebabkan oleh sengketa berulang sejenis yang sebelumnya sudah terdapat Putusan Pengadilan Pajak. Sengketa berulang ini merugikan Otoritas Pajak dan Wajib Pajak dari segi waktu dan biaya. Tujuan penelitian ini untuk memberikan gambaran kondisi harmonisasi atas sengketa berulang sejenis, peraturan yang belum dilakukan harmonisasi, dan pengaruh disharmonisasi peraturan.

Penelitian ini merupakan studi kasus dengan menggunakan metode kualitatif. Data yang digunakan adalah Putusan Pengadilan Pajak tahun 2017 s.d 2019 sebanyak 1858 putusan dan wawancara kepada Praktisi Pajak dan DJP. Pengolahan data menggunakan analisis konten dan deskriptif. Hasil analisis konten putusan menunjukkan terdapat sengketa akibat disharmonisasi peraturan, yaitu: sengketa kegiatan usaha terpadu (Integrated), sengketa penerbitan Surat Ketetapan Pajak hasil Verifikasi, sengketa Tanggal Pemberitahuan Faktur Pajak Mendahului Nomor Seri Faktur Pajak (NSFP), dan sengketa penjualan barang jaminan gadai. Dari keempat sengketa tersebut merupakan sengketa berulang dan sudah ada Putusan Pengadilan Pajak dan Putusan Peninjauan Kembali.

Hasil analisis pengolahan data dan wawancara diketahui disharmonisasi peraturan disebabkan kurangnya pemahaman mengenai filosofi perpajakan dan orientasi kepada peningkatan penerimaan. Fakta lainnya, harmonisasi peraturan baru dilakukan apabila sudah terbit Putusan Uji Materiil. Selain itu, ada peningkatan peningkatan jumlah sengketa, biaya, dan waktu akibat tidak dilakukannya harmonisasi peraturan atas sengketa berulang sejenis.

Dari hasil pembahasan diperoleh kesimpulan Putusan Pengadilan Pajak belum dijadikan dasar untuk melakukan harmonisasi peraturan, begitu juga yang sudah diperkuat dengan Putusan Peninjauan Kembali. Subdirektorat Harmonisasi Peraturan belum melakukan perbaikan peraturan yang menjadi sengketa berulang sejenis. Terakhir, disharmonisasi peraturan merugikan Otoritas Pajak dan Wajib Pajak dari segi peningkatan jumlah sengketa, biaya, dan waktu.

.....The trend of the number of tax disputes submitted to the Tax Court is increasing every year. One of the increases was caused by recurring disputes of the same type for which there had previously been a Tax Court Decision. This recurring dispute is detrimental to the Tax Authorities and Taxpayers in terms of time and cost. The purpose of this study is to provide an overview of the harmonization conditions for recurring disputes of the same type, regulations that have not been harmonized, and the effect of regulatory disharmony.

This research is a case study using qualitative methods. The data used are 1858 decisions and interviews with Tax Practitioners and DGT for 2017 to 2019. Data processing using content analysis and descriptive. The results of the analysis of the content of the verdict show that there are disputes due to regulatory

disharmony, namely integrated business activity disputes, disputes on the issuance of Verification Tax Assessment, disputes on Tax Invoice Notification Date Preceding Tax Invoice Serial Number (NSFP), and disputes on the sale of pledged collateral. Of the four disputes are recurring disputes, and there are already Tax Court Decisions and Judgment on Reconsideration.

Data processing analysis and interviews show that regulatory disharmony is due to a lack of understanding of taxation philosophy and orientation towards increasing revenue. Another fact is that the harmonization of new regulations takes effect when a Judicial Review Decision has been issued. Besides, there is an increase in the number of disputes, costs, and time due to not harmonizing the regulations on recurring disputes of this kind.

From the discussion results, it is concluded that the Tax Court Decision has not been used as a basis for harmonizing regulations, as has been strengthened by the Judgment on Reconsideration. The Sub-directorate of Regulatory Harmonization has not made any improvements to regulations that become recurring disputes of the same type. Finally, disharmony of regulations is detrimental to the Tax Authorities and Taxpayers in increasing the number of disputes, costs, and time