

# Evaluasi proses penyusunan dokumen dalam persiapan Sidang Banding Sengketa Pajak Penghasilan Pasal 26 dan Pajak Pertambahan Nilai PT. TMV oleh KAP XYZ = Evaluation of the document preparation process in the preparation of the appeal session for the Dispute of Article 26 Income Tax and Value Added Tax of PT. TMV By KAP XYZ

Panjaitan, Feronika Valentine, author

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## Abstrak

Laporan magang ini bertujuan untuk mengevaluasi proses penyusunan dokumen dalam proses persiapan sidang banding atas sengketa pajak yang dihadapi oleh PT. TMV (bergerak di bidang teknologi) yang diwakilkan oleh kuasa hukum konsultan KAP XYZ. Evaluasi dilakukan terhadap dua hal, yaitu evaluasi terhadap pemenuhan persyaratan substantif berdasarkan peraturan perpajakan yang berlaku dan terhadap efisiensi kinerja berdasarkan pengalaman kerja serta observasi penulis. Ruang lingkup laporan ini meliputi evaluasi atas pembuatan data tracker, penyusunan Surat Banding, penyusunan Surat Bantahan, dan Penyusunan Surat Kuasa Khusus serta Pakta Integritas. Evaluasi dilakukan untuk mengetahui apakah seluruh proses persiapan yang dilakukan oleh KAP XYZ untuk sengketa Banding PT. TMV sudah sesuai dengan Peraturan Perpajakan yang berlaku dan sudah berjalan secara efektif.

.....This internship report aims to evaluate the process of preparing documents in the preparation process for the appeal hearing on tax disputes faced by PT. TMV (engaged in technology) which is represented by a consultant attorney for KAP XYZ. The evaluation was carried out on two things, namely the evaluation of the fulfillment of substantive requirements based on applicable tax regulations and on performance efficiency based on work experience and observations of the authors. The scope of this report includes an evaluation of a data tracker preparation, preparation of an appeal letter, preparation of a rebuttal letter, also preparation of a special power of attorney and an integrity pact. The evaluation was conducted to find out whether the entire preparation process carried out by KAP XYZ for the appeal dispute of PT. TMV is in accordance with the applicable Tax Regulations and has been running effectively.