

Analisis Proses Penyelesaian Sengketa Pajak Pertambahan Nilai Masukan PT ADZA = Analysis of Value Added Tax - In Dispute Resolution Process PT ADZA

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Abstrak

Laporan magang ini menganalisis kasus sengketa pajak PT ADZA yang berkaitan dengan pengkreditan Pajak Masukan atas Price Deduction for Consumer. Sengketa pajak tersebut berawal dari hasil pemeriksaan yang menyatakan bahwa Pajak Masukan atas Price Deduction for Consumer pada tahun 2015 tidak dapat dikreditkan sehingga Direktorat Jenderal Pajak (DJP) menerbitkan Surat Ketetapan Pajak Kurang Bayar (SKPKB). Sengketa pajak yang sudah dalam proses banding di Pengadilan Pajak tersebut terjadi karena adanya perbedaan penafsiran dan pemahaman atas substansi transaksi Price Deduction for Consumer. Posisi PT ADZA dalam kasus ini lemah karena Faktur Pajak Masukan yang diterima dari lawan transaksi berasal dari transaksi yang seharusnya tidak terutang PPN. Berdasarkan analisis atas substansi transaksi dan kelengkapan Faktur Pajak Masukan, kasus sengketa pajak tersebut kemungkinan akan dimenangkan oleh DJP.

.....This internship report analyzes PT ADZA's tax dispute case related to the crediting of Input Tax on Price Deduction for Consumers. The tax dispute began with the results of an examination which stated that the Input Tax on Price Deduction for Consumers in 2015 could not be credited so that the Directorate General of Taxes (DGT) issued an Underpaid Tax Assessment Letter. The tax dispute, which is already in the process of being appealed to the Tax Court, occurred due to differences in interpretation and understanding of the substance of the Price Deduction for Consumer transaction. PT ADZA's position in this case is weak because the Input Tax Invoice received from the counterparty comes from a transaction that should not be subject to VAT. Based on the analysis of the substance of the transaction and the completeness of the Input Tax Invoice, the tax dispute case is likely to be won by the DGT.