

Evaluasi proses persiapan permohonan banding PT STI, PT MDZ, dan PT OI oleh KAP NCT = Evaluation of the process for preparation of appeals for PT STI, PT MDZ, and PT OI by KAP NCT

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi proses persiapan permohonan banding atas sengketa yang dihadapi oleh PT STI, PT MDZ, dan PT OI yang diwakilkan oleh konsultan pajak KAP NCT. Evaluasi dilakukan terhadap tiga hal, yaitu atas kelengkapan dokumen administratif banding, prosedur pengajuan permohonan banding, dan substansi sengketa pajak. Berdasarkan evaluasi atas kelengkapan dokumen administratif dan prosedur pengajuan permohonan banding dapat disimpulkan permohonan banding telah sesuai dengan SE-08/PP/2017. Proses persiapan pengajuan banding PT STI dan PT OI mengikuti Prosedur Layanan Pengadilan Pajak dalam Masa Pandemi Covid-19 karena disampaikan secara langsung sedangkan PT MDZ tidak mengikuti prosedur tersebut karena disampaikan melalui pos. Kasus banding yang diajukan PT STI, PT MDZ, dan PT OI oleh KAP NCT memiliki peluang besar untuk menang di Pengadilan Pajak berdasarkan evaluasi atas surat banding dan sengketa kasus serupa di Pengadilan Pajak.

.....This internship report aims to evaluate the process of preparing tax appeal against a dispute faced by PT STI, PT MDZ, and PT OI represented by the tax consultant KAP NCT. Evaluation is carried out on three fields, namely the completeness of the administrative appeal documents, the procedure for submitting the tax appeal, and the substance of the tax dispute. Based on the evaluation of the completeness of the administrative documents and the procedure for submitting the tax appeal, it can be concluded that the appeal is in accordance with SE-08/PP/2017. The preparation process for submitting an appeal PT STI and PT OI followed the Tax Court Service Procedure in the Covid-19 Pandemic Period because it was submitted in person, while PT MDZ did not follow the procedure because it was delivered by post. The tax appeal filed by PT STI, PT MDZ, and PT OI by KAP NCT have a high chance of winning in the Tax Court based on the evaluation of the appeal letter and similar case disputes in the Tax Court.