

# Analisis Kepastian Hukum Dalam Rangka Ease of Administration Atas Implementasi Kebijakan Restitusi Pajak Pertambahan Nilai Pasca Pemberhentian Pemeriksaan Bukti Permulaan (Studi Kasus PT. ABC = Analysis of Legal Certainty in the Framework of Ease of Administration For the Implementation of Value Added Tax Restitution Policy Post Termination of Preliminary Investigation Tax Audit (Case Study of PT. ABC))

Tressieta M, author

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## Abstrak

Undang-Undang Pajak Pertambahan Nilai Indonesia menganut metode Indirect Substraction Method untuk mendeteksi atau menguji kebenaran jumlah pajak yang terutang. Jumlah output tax lebih kecil daripada input tax, selisihnya merupakan kelebihan pembayaran pajak yang dapat direstitusi ataupun dikompensasi. Dengan menggunakan sistem self assessment dapat mengajukan restitusi Pajak Pertambahan Nilai atas penyampaian Surat Pemberitahuan Pajak Pertambahan Nilai dengan status lebih bayar. Studi ini merupakan penelitian implementasi kebijakan perpajakan atas restitusi PPN pasca pemberhentian Pemeriksaan Bukti Permulaan yang terjadi di PT. ABC dengan menggunakan pendekatan kualitatif melalui studi literatur dan wawancara mendalam. Dalam proses restitusi Pajak Pertambahan Nilai yang sedang diajukan oleh PT ABC, pihak DJP melakukan pemeriksaan bukti permulaan terhadap PT. ABC. Dengan dilakukannya pemeriksaan bukti permulaan kepada PT. ABC maka restitusi PPN yang diajukan oleh PT. ABC tertangguhkan. PT. ABC tidak terbukti melakukan tindak pidana dibidang perpajakan dengan demikian pemeriksaan bukti permulaan terhadap PT. ABC diberhentikan. Hasil penelitian ini yaitu Setelah diberhentikannya pemeriksaan bukti permulaan terhadap PT. ABC, DJP tidak langsung menerbitkan SKPLB sebagaimana diatur didalam Pasal 17B Undang-Undang KUP. Adapun dampak implementasi kebijakan restitusi PPN setelah dihentikannya pemeriksaan bukti permulaan bagi PT. ABC yaitu menyebabkan ketidakpastian atas restitusi yang diajukan dan tidak mendapatkan imbalan bunga atas SKPLB yang diterbitkan melebihi jangka waktu 12 bulan dan meningkatkan compliance cost PT. ABC.

.....The Indonesian Value Added Tax Act adheres to the Indirect Subtraction Method to detect or test the correct amount of tax payable. The amount of output tax is smaller than the input tax, the difference is the excess payment of taxes that can be refunded or compensated. By using the self assessment system, taxpayers can claim a Value Added Tax refund for the submission of Value Added Tax Return with overpayment status. This study is about the implementation of taxation policies on Value Added Tax (PPN) restitution after the termination of the Preliminary Investigation Tax Audit that occurred at PT. ABC by using a qualitative approach and in-depth interviews. In the process of value added tax restitution that is being submitted by PT ABC, the DGT execute the preliminary investigation tax audit to PT. ABC. By conducting preliminary investigation tax audit to PT. ABC then the VAT refund submitted by PT. ABC is suspended. PT. ABC is not proven to have committed a criminal act in the taxation field, thus preliminary investigation tax audit to PT. ABC was terminated. The results of this study are after the termination of preliminary investigation tax audit of PT. ABC, DGT does not directly issue SKPLB (Overpayment Tax Assessment Letter) as stipulated in Article 17B of the KUP Law. As for the impact of the implementation of

the VAT restitution policy after the termination of the preliminary investigation tax audit PT. ABC, that is, causes uncertainty over the restitution that is submitted and does not receive interest benefits for SKPLB issued over a period of 12 months and increase compliance cost PT. ABC.