

Hak Imbalan Bunga Perpajakan Dalam Ketentuan Umum Dan Tata Cara Perpajakan = Right Of Tax Interest Compensation In General Provisions And Procedures Of Taxations

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Abstrak

Tulisan ini menganalisis pengaturan imbalan bunga perpajakan setelah diundangkannya Undang – Undang 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan atau UU HPP, khususnya dalam amar putusan Pengadilan Pajak. Tulisan ini disusun dengan menggunakan metode penelitian doktrinal. Hak imbalan bunga perpajakan adalah bentuk representatif dari konsep value time of money. Konsep value time of money adalah perubahan nilai uang dari waktu ke waktu yang disebabkan oleh berbagai faktor. Hak imbalan bunga juga merupakan bentuk kesetaraan antara Wajib Pajak dan Fiskus karena apabila atas putusan sengketa pajak yang menyebabkan kelebihan pembayaran atas sengketa pajak wajib pajak dikenakan imbalan bunga perpajakan namun apabila putusan sengketa pajak menolak dan Wajib Pajak belum membayar dikenakan sanksi administrasi berupa denda. Namun pada praktiknya berdasarkan analisis pada putusan pengadilan pajak terdapat hak imbalan bunga yang tidak diberikan karena diberlakukannya UU HPP diberlakukan secara retroaktif sehingga hak imbalan bunga yang timbul dari UU KUP lama tidak diberikan imbalan bunga. Perspektif lainnya berdasarkan teori law and economics Wajib Pajak kehilangan kesempatan untuk mendapatkan keuntungan yang lebih karena terdapat eksternalitas pergantian peraturan perundang – undangan, sehingga dari sisi pembuat peraturan perlu mempertimbangkan teori Kaldor-Hicks Efficiency untuk menekan kenaikan angka sengketa pajak atas imbalan bunga.

.....This Thesis analyzes the regulation of tax interest rewards after the promulgation of Law 7 of 2021 concerning Harmonization of Tax Regulations or the HPP Law, especially in the ruling of the Tax Court. This Thesus was prepared using doctrinal research methods. Tax interest compensation rights are a representative form of the time value of money concept. The concept of time value of money is the change in the value of money over time caused by various factors. The right to receive interest compensation is also a form of equality between the Taxpayer and the Fiskus because if a tax dispute decision results in an overpayment of the tax dispute, the taxpayer is subject to tax interest compensation, but if the tax dispute decision is rejected and the Taxpayer has not paid, he is subject to administrative sanctions in the form of a fine. However, in practice, based on the analysis of the tax court's decision, interest compensation rights are not granted because the enactment of the HPP Law is applied retroactively so that interest compensation rights arising from the old KUP Law are not granted interest compensation. Another perspective is based on law and economics theory. Taxpayers lose the opportunity to gain more profits because there are externalities of changes in laws and regulations, so that from the regulatory side it is necessary to consider the Kaldor-Hicks Efficiency theory to reduce the increase in the number of tax disputes over interest rewards.