

ANALISIS YURIDIS NORMATIF KETENTUAN DALUWARSA KETETAPAN PAJAK DALAM UNDANG-UNDANG KETENTUAN UMUM PERPAJAKAN

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Abstract

Normative judicial analysis of expiration date provision of tax assessment in the Law of Tax General Requirements discovered that the expiration date provision of tax assessment wasn't consistent with the principle of clarity of formulation, principle of justice, and principle of order and legal certainty. Formulation was unclear because the expiration date of tax assessment is only regulated in Article 13 and Article 15. Unclear formulation may cause legal uncertainty, thus causing injustice. To fulfill the principle of clarity of formulation, principle of justice, and principle of order and legal certainty, the Law of Tax General Requirements in the future should clearly mention expiration date provision of tax assessment, which includes Tax Underpayment Assessment Letter, Tax Overpayment Assessment Letter, Nil Tax Assessment Letter, Additional Tax Underpayment Assessment Letter, Advance Tax Overpayment Refund Decree, and Tax Collection Letter.

Keywords: Expiration date of tax assessment, clarity of formulation, justice, legal certainty