

KAJIAN HUKUM PEMBERIAN AKSES DATA NASABAH PERBANKAN KEPADA DIREKTORAT JENDERAL PAJAK

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Abstract

We often meet debate of giving access for tax authority to Customer's Bank Account in various media and opportunities, but until now there has been no solution. Each felt to have a strong legal basis supporting their opinion about bank secrecy. On the other hand, people have actually been aware of the importance of the access given to the tax authority. The Access will give a tremendous impact to state revenue, and indirectly provide convenience way for tax officials in carrying out their duties and of course provide legal protection and security for the tax officer in securing state revenue. Case law and threats faced by tax officers will be minimized. With powerful data base, it is expected the taxpayer rethink to manipulate taxation data. If all taxpayers get the same tretment, a sense of justice for them will be gotten, and finally all the taxpayer carry out tax obligations properly.

Keywords: Access, Secrecy, Customer, Bank, Tax