

Harmonisasi ketentuan perpajakan yang elegan

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Abstract

Elegant Harmonization on Tax Law Regulation

It cannot be denied that law always takes part in every humanity aspects. The tax procedures that already existed and the new one has to be adjusted with society's demands and needs. The purpose of law is actualizing justice beside its expediency and certainty of law. Tax law cannot always consummate its aim, such as justice, expediency and certainty of law at the same time to solve tax disputes. Solving tax disputes between Tax payer and Tax officer has to be completed by other institute as the mediator. The Court of Tax as mediator institute is expected to be able to solve tax disputes equally with the procedures that fast, simple, and inexpensive. The judge of Court of Tax on his duty always guides in Article Number 14 Year 2002 about the Court of Tax (UU PP). Both tax payer and tax officer have to get their rights and do their responsibility based on the regulation of tax, such as General Regulation and Tax Procedures (UU KUP). Between UU KUP and UU PP, there is something unsynchronized for solving the same problem, which is the regulation about appeal that has to be finished. If this problem is solved, there will be elegant harmonization on tax law regulation.

Keywords: *Appeal, Harmonization,*