

Research.

Analysis of VAT Tax Dispute on Joint Liability of PT RTS by MUC Consulting

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Abstract. PT RTS filed an appeal to the Tax Court against the objection decision letter issued by the Directorate General of Taxes (DGT), which partially granted the appeal. This research aims to explain the main points of the appeal dispute submitted by PT RTS, describe the mechanism for submitting an appeal, describe the appeal process, analyze the results of the appeal decision, and evaluate the PT RTS tax dispute against the applicable laws and regulations. The method used in this research is qualitative using interview techniques, documentation, and literature studies. The results of this research are that the main points of the appeal dispute of PT RTS are on the Correction of Unreported Input Tax by the CounteIDRarty Transaction worth IDR53,248,567.00. The appeal submission begins with the issuance of an appeal letter by PT RTS, then the DGT issues an appeal description letter, then PT RTS issues a rebuttal letter in response to the appeal description letter. The appeal process begins with a formal hearing followed by a second hearing discussing the matrix, then the third hearing until the sixth hearing discussing the trial material, then the seventh hearing both parties submit their final opinions and close with the Panel of Judges announcing the results of the decision in the oral hearing. The result of the decision of the PT RTS appeal hearing is that the Panel of Judges granted all of PT RTS' appeals. In accordance with the evaluation results, PT RTS has complied with applicable laws and regulations.

Keywords: Appeal, Tax, Trial

INTRODUCTION

Tax is an important element for a country in conducting economic development. In accordance with Law Number 6 of 1983 concerning General Provisions and Tax Procedures (UU KUP) which has been updated by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP), Article 1 paragraph (1) states that tax is a mandatory contribution to the state owed by Individuals (OP) or Entities which is mandatory in accordance with the Law without receiving direct compensation and is used for state needs for the greatest prosperity of the community. So it can be concluded that tax is an obligation that must be fulfilled by every citizen who has met the subjective and objective requirements. Referring to Article 2 paragraph (1) of Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP) section KUP, it is also explained that every Taxpayer who has met the requirements must register and obtain a Taxpayer Identification Number (NPWP). Furthermore, Article 2 paragraph (2) states that entrepreneurs who are subject to Value Added Tax (VAT) must also report their business in order to be confirmed as Taxable Entrepreneurs (PKP).

Taxpayers have an obligation to calculate, deposit, and report their taxes correctly through the Tax Return (SPT) as stated in Article 3 paragraph (1) of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (UU HPP) section KUP. However, Taxpayers also have the right to file objections, appeals, and judicial reviews

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(PK) if they do not agree with the tax determination issued by the Directorate General of Taxes (DJP) as explained in the Circular of the Director General of Taxes Number SE - 41/PJ./2003 concerning the Taxpayer Rights and Obligations Guidebook.

MUC Consulting, as a tax consultant, assisted PT RTS in handling their tax obligations. PT RTS, which is engaged in oil and gas construction and installation, faced a tax dispute related to the May 2016 VAT SKPKB. Disagreeing with the decision, PT RTS filed an objection which was only partially granted by the DGT. Therefore, PT RTS filed an appeal to the Tax Court.

This research aims to explain the main issues of the tax appeal dispute between PT RTS and DJP, describe the mechanism for submitting an appeal filed by PT RTS, describe the appeal process filed by PT RTS, analyze the results of the appeal decision filed by PT RTS to the Tax Court, and evaluate the tax dispute of PT RTS against applicable laws and regulations.

Formulation of the Problem

In accordance with the background that has been explained previously, the problem formulation that will be discussed by the author is:

1. What is the main issue in the tax appeal dispute between PT RTS and DJP?
2. What is the mechanism for submitting an appeal filed by PT RTS?
3. What is the appeal process filed by PT RTS?
4. What is the result of the appeal decision filed by PT RTS to the Tax Court?
5. How is the evaluation of PT RTS's tax dispute against applicable laws and regulations?

LITERATURE REVIEW

Tax

In accordance with Article 1 paragraph (1) of Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP) section KUP, tax is a mandatory contribution to the state owed by Individuals (OP) or Entities which is mandatory in accordance with the Law without receiving direct compensation and is used for state needs for the greatest prosperity of the community.

Experts also put forward the definition of tax with a perspective that is in line with Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (UU HPP) section of KUP such as, (Mardiasmo, 2019) who argues that tax is a contribution from the people to the state treasury in accordance with the law (which can be enforced) without receiving direct reciprocal services (counter-performance) and which is used to pay general expenses. A similar opinion was also expressed by (Brotodiharjo, 2015), who stated that tax is a contribution to the state (which can be enforced) owed by those who are required to pay it according to laws and regulations without receiving direct reciprocal performance to finance various public expenses, including infrastructure, education, and health services.

In accordance with these definitions, it can be concluded that tax is an obligation that must be fulfilled by all citizens, both individuals and bodies, who have met subjective and objective requirements that are coercive, without receiving direct compensation, and are used to meet state needs.

According to (Mardiasmo, 2019), there are 4 (four) tax functions, namely:

1. Budget function, namely taxes as a source of funds for the government to finance its expenditures in the provision of public services and infrastructure.
2. Regulating function, namely taxes used as a tool to regulate or implement government policies in the social and economic fields, such as income redistribution and controlling public consumption.

3. Stability function, namely with taxes the government has funds to implement policies aimed at maintaining price stability, so that inflation can be controlled. This can be achieved through regulating the flow of money in the community, tax collection, and the use of taxes effectively and efficiently.
4. Revenue retribution function, namely funds that have been collected through taxes will be used to finance various public interests, including infrastructure development that can create jobs and increase overall community income.

Value Added Tax (VAT)

In accordance with the explanation contained in Law Number 42 of 2009 concerning the Third Amendment to Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (VAT Law) which has been last amended by Law on Harmonization of Tax Regulations Number 7 of 2021 (HPP Law), in the General section, it states that VAT is a type of tax imposed on the consumption of goods and services within the Customs Area which is imposed in stages at each stage of production and distribution of the goods and services.

Referring to the provisions of Article 7 of the VAT Law which regulates the VAT rate as follows:

1. The VAT rates are:
 - a. 11% (eleven percent) which will be enforced starting from April 1, 2022;
 - b. 2% (two percent) which will be enforced no later than January 1, 2025.
2. The VAT rate of 0% (zero percent) is applied to:
 - a. Export of Tangible Taxable Goods;
 - b. Export of Intangible Taxable Goods; and
 - c. Export of Taxable Services.
3. The VAT rate referred to in paragraph (1) may be changed to a minimum of 5% (five percent) and a maximum of 15% (fifteen percent).
4. Changes to the VAT rate referred to in paragraph (3) shall be regulated by a Government Regulation (PP) after being submitted by the government to the People's Representative Council of the Republic of Indonesia (DPR RI) to be discussed and agreed upon in the preparation of the Draft State Revenue and Expenditure Budget (RAPBN).

Joint Liability

Quoted from (Ortax Editorial, 2022), joint liability is a term that is often used to state that each party has the same responsibility, when the buyer of Taxable Goods (BKP) or the recipient of Taxable Services (JKP) are jointly responsible for paying VAT and Sales Tax on Luxury Goods (PPnBM).

In accordance with the principle of tax payment burden for VAT/PPnBM, the responsibility for tax payment is imposed on the buyer of BKP or recipient of JKP. Therefore, it should be that the buyer of BKP or recipient of JKP is considered to have a broad responsibility for the payment of tax owed. This happens if it turns out that the tax owed cannot be requested from the seller of goods or service provider, and if the buyer of BKP or recipient of JKP cannot show proof of tax payment to the seller of goods or service provider as stipulated in Article 16F of the Law on Harmonization of Tax Regulations Number 7 of 2021 (UU HPP) section of VAT. section article by article. Thus, this principle emphasizes the importance of shared responsibility in ensuring proper and fair tax payments in transactions for the consumption of goods and services.

Tax Dispute

In accordance with the provisions of Article 1 paragraph (5) of Law Number 14 of 2002 concerning the Tax Court, a tax dispute is a dispute that arises in the field of taxation between Taxpayers or Taxpayers with authorized officials as a result of the issuance of a decision that can be appealed or sued to the Tax Court in accordance with tax laws and regulations, including lawsuits regarding the implementation of collection in

accordance with the Tax Collection Law. Thus, tax disputes cover various forms of problems that arise in the context of taxation, both related to tax decisions and the implementation of tax collection by authorized authorities.

There's two (2) types of disputes:

1. Formal disputes, according to (Asmara, 2006) in (Komarasari, Widodo, & Anwar, 2023) formal disputes occur when taxpayers, tax authorities, or both do not follow the procedures and procedures set out in the KUP Law and the Tax Court Law, this can cause formal disputes. In accordance with the provisions in the KUP Law and the Tax Court Law, it has been regulated regarding the steps of tax audits, issuance of tax assessments, and objection decisions which serve as guidelines for tax authorities in resolving a case. If one of the parties, either the tax authority or the taxpayer, violates these provisions, then the violation gives rise to a formal dispute.
2. Material disputes, according to (Asmara, 2006) in (Komarasari, Widodo, & Anwar, 2023) if there is a difference between the amount of tax accrued according to the calculation of the tax authorities (as stated in the assessment) and the calculation made by the taxpayer, it is caused by differences in interpretation of the regulations that should be applied, which results in the use of different calculation rates. The difference in determining the amount of tax accrued by the tax authority and the taxpayer is what causes the material dispute.

Objection

In accordance with the explanation (S Hery, 2022) reported by the Ministry of Finance Learning Center (KLC), objection in the context of taxation is a form of dispute resolution that arises when there is dissatisfaction with a written decision issued by an authorized official, this process involves making a written request by the taxpayer, who considers that the issue concerned still requires further clarification.

In accordance with Minister of Finance Regulation (PMK) Number 9/PMK.03/2013 on Procedures for Submission and Settlement of Objections which has been last amended by PMK 202/PMK.03 /2015, Article 2 paragraph (1) explains that taxpayers are only allowed to file objections to the Director General of Taxes against several types of tax assessment letters, namely Surat Ketetapan Pajak Kurang Bayar (SKPKB), Surat Ketetapan Pajak Kurang Bayar Tambahan (SKPKBT), Surat Ketetapan Pajak Lebih Bayar (SKPLB), Surat Ketetapan Pajak Nihil (SKPN), as well as withholding or collection by third parties in accordance with the provisions of applicable tax laws and regulations.

Appeal

In accordance with the provisions of Article 1 paragraph (6) of Law Number 14 Year 2002 on Tax Court, an appeal is a legal effort that can be made by a taxpayer or taxpayer on a decision that can be appealed, in accordance with the applicable tax legislation. Within the scope of the appeal process, previously referred to as the Taxpayer will be referred to as the Appellant, who is a party to the appeal case. While the DGT is referred to as the Appellant, which is the party being challenged on appeal.

At the time of filing an appeal shown to the Tax Court, there are several requirements that must be met. The requirements for the Appellant to file an appeal referring to Article 37 of Law Number 14 Year 2002 on Tax Court are as follows:

1. Appeals may be filed by taxpayers, their heirs, administrators, or legal representatives.
2. If the Appellant dies during the appeal process, the appeal may be continued by his/her heirs, the legal representative of his/her heirs, or his/her guardian if the Appellant is bankrupt.
3. If during the appeal process, the Appellant conducts a merger, consolidation, business split/business expansion, or liquidation, the appeal may be continued

by the party that receives liability because of the merger, consolidation, business split/business expansion, or liquidation.

In addition to the conditions under which an Appellant may file an appeal, the following provisions are also stipulated for filing an appeal:

1. The appeal letter shall be submitted in writing using the Indonesian language addressed to the Tax Court.
2. The appeal letter along with the complete administration is addressed to the Chairman of the Tax Court whose address is at Jalan Hayam Wuruk No. 7 Central Jakarta postal code 10120.
3. Letters of Appeal on decisions issued by DGT and local government (Pemda) shall be submitted within 3 (three) months from the date of receipt of the appealed decision.
4. Letters of Appeal against decisions issued by the Directorate General of Customs and Excise (DGCE) shall be submitted within 60 (sixty) days from the date of receipt of the appealed decision.
5. Against 1 (one) decision, 1 (one) appeal letter shall be submitted.
6. Letters of Appeal can be submitted using the e-Tax Court information system on the etaxcourt.kemenkeu.go.id page, or sent by post or other registered expedition, or delivered directly to the Tax Court Letter Acceptance Counter through the Online Queue mechanism.

RESEARCH METHOD

This research was conducted at MUC Consulting located at Jl. TB Simatupang No. 15, Tanjung Barat, Kec. Jagakarsa, South Jakarta City, DKI Jakarta with the object of research PT RTS which is one of the companies engaged in the construction and installation of oil and gas. PT RTS shows MUC Consulting to assist in conducting its tax obligations as a taxpayer, as for the services provided, namely providing assistance in the process of examination, objection, and appeal / lawsuit.

In collecting the data needed in this research, researchers used data collection techniques such as interviews conducted with tax consultants who handled the case of PT RTS, documentation by collecting documents that can support the research, and collecting various literature studies to deepen understanding in the discussion of the research raised. In addition, the data analysis used in this research uses an interactive analysis model proposed by Miles and Huberman.

RESULTS AND DISCUSSION

Subject Matter of PT RTS Appeal Dispute

PT RTS's tax dispute began when the VAT UndelDRayment Tax Assessment Letter (SKPKB) for the May 2016 Tax Period was issued on March 17, 2021. In the SKPKB, there are differences in the calculation of Input Tax that can be calculated according to PT RTS as the Taxpayer and the Tax Auditor. According to the taxpayer, the input tax that can be calculated is IDR5,125,474,603.00, while according to the Tax Auditor it is IDR6,068,560,006.00. This difference arises because of the finding by the Auditor in the amount of IDR56,914,567.00 on Input Tax that is not reported by the opposite party. Therefore, the Auditor imposes an administrative sanction on the increase in Article 13 paragraph (3) of Law Number 7 of 2021 concerning Harmonization of Tax Regulations (HPP Law) of the KUP section in the amount of IDR56,914,567.00.

PT RTS, which disagreed with the correction, then filed an objection by sending an objection letter to the DGT on June 2, 2021. The objection letter submitted has met the formal requirements and proposes that the DGT can remove the correction given in the SKBPB VAT issued on March 17, 2021. After going through a series of objection processes, the DGT issued an Objection Decision Letter stating that it partially granted the objection submitted by PT RTS with the following details:

Table 1. Objection Decision Letter Calculation Details

Description	Before (IDR)	Plus / (Deducted) (IDR)	After (IDR)
VAT Under/(Over) Paid	56,914,597	(3,666,000)	53,248,597
Interest Penalties	0	0	0
Increase Sanction	56,914,597	(3,666,000)	53,248,597
Amount of VAT accrued/(over)paid	113.829,194	(7,332,000)	106,497,194

Source: Objection Decree

In accordance with the table above, the VAT payable of PT RTS for the May 2016 tax period becomes IDR106,497,194.00, the value comes from VAT underpayment of IDR53,248,597.00 and an increase sanction of IDR53,248,597.00. PT RTS still disagrees with the correction issued by the DGT and then filed an appeal to the Tax Court, with the following appeal dispute:

Table 2. Subject Matter of Appeal Dispute

No.	Description	According to		Difference (IDR)
		Taxpayer (IDR)	Examiner (IDR)	
1.	Correction of Input Tax Not Reported by the Counterparty	5,125,474,603	5,072,226,006	53,248,567

Source: Processed data (2024)

Appeals Mechanism

In an effort to file an appeal, PT RTS sent an appeal letter on July 6, 2022 to the Tax Court. PT RTS filed an appeal against the Objection Decision Letter issued on April 28, 2022 concerning Objection to SKPKB VAT dated March 17, 2021 for the May 2016 Tax Period. This appeal has been in accordance with:

1. Article 27 paragraph (1) of Law Number 7 of 2021 concerning Harmonization of Tax Regulations (HPP Law) of the KUP section, namely the taxpayer may appeal the objection decision to the Tax Court;
2. Fulfillment of the provisions of Article 35 of Law Number 14 of 2002 concerning the Tax Court;
3. Fulfillment of the provisions of Article 26 of the Tax Court Law; and
4. Fulfillment of the provisions of Article 37 of the Tax Court Law.

In the appeal letter submitted by PT RTS as the Appellant, details and reasons for corrections made by the DGT as the Appellant that are not agreed by the Appellant are also attached.

The Appellant will receive a Receipt of Appeal Letter (TTSB) within 14 days after the appeal letter is received by the Tax Court. Then, the Tax Court will request the Appeal Description Letter (SUB) to the Appellant within 14 days, a copy of which will be given to the Appellant. Related to that, the Appellant sends the SUB to the Tax Court within 3 months since the SUB request is sent. In response to the appeal letter issued by PT RTS, DGT as the Appellant issued a SUB on October 12, 2022.

The content of the SUB issued proposes to the Panel of Judges to reject the Appellant's appeal and uphold the Appellant's decision regarding the Appellant's objection to the SKPKB VAT for the May 2016 Tax Period.

A copy of the SUB is then provided to the Appellant within 14 days of receipt by the Tax Court together with a request for a rebuttal letter. The rebuttal letter is sent within 30 days from the date of receipt of the copy of the SUB. In response to the Appellant's SUB, PT RTS as the Appellant issued a rebuttal letter on November 8, 2022 which basically expressed the same opinion as the appeal letter that had been submitted on July 6, 2022.

Appeal Process

The rebuttal letter sent by the Appellant to the Tax Court is then forwarded to the Appellant, and after the Appellant receives the copy, the Chairman of the Tax Court will appoint the Judge who will hear the appeal. In the appeal hearing process, usually 8 (eight) hearings are conducted with a span of 4 (four) weeks. In the trial process, PT RTS conducted 7 (seven) hearings which began with a formal hearing until the final opinion hearing which was then closed with a statement hearing.

The first hearing was held on November 17, 2022, at this hearing discussed formal requirements ranging from the subject matter of the appeal dispute to a brief profile of the Appellant. Formally, PT RTS has fulfilled all the provisions required in filing an appeal. In this hearing, PT RTS also submitted supporting evidence in the form of a notarial deed, special power of attorney, consultant integrity pact, identity card (KTP), integrity pact of the appellant, notification letter of underpayment for the May 2016 period, VAT return for the May 2016 tax period, and objection decision letter for VAT for the May 2016 period.

The second hearing was held on December 15, 2022, at this hearing discussing the appeal dispute matrix. The appeal dispute matrix is a brief explanation or summary of the tax dispute being heard, containing the disputed tax amount and responses from both the Appellant and the Appellant. This matrix is used to make it easier for the Panel of Judges to research the dispute being heard. The following is a summary of the calculation of the PT RTS dispute matrix:

Table 3. Summary of Appeal Dispute Matrix

No.	Jenis Sengketa	Cfm SPT (IDR)	Cfm SKP (IDR)	Koreksi (IDR)	Permohonan Keberatan (IDR)	Sengketa Keberatan (IDR)	Keputusan Keberatan (IDR)	Surat Banding (IDR)	Sengketa Banding (IDR)
1	Pajak Masukan yang dapat diperhitungkan	5.125.474.603	5.068.560.006	56.914.597	5.125.474.603	56.914.597	5.072.226.006	5.125.474.603	53.248.597

Source: Appeal Dispute Matrix

In the third to sixth sessions, the hearing materials are discussed. At this hearing, a lot of supporting evidence is generally provided to strengthen the arguments of both the Appellant and the Respondent. In this hearing, the Panel of Judges is authorized to request either the Appellant or the Respondent to add or clarify arguments by attaching a written explanation. At this hearing, PT RTS attached supporting documents including:

1. Cash flow statement and goods flow statement on tax invoices for disputed transactions;
2. Invoice;
3. Tax invoice;
4. Purchase Order;
5. Delivery Order; and
6. Bank Statement.

Table 4. The Subject Matter of PT RTS's Appeal

No	Description	According to		Dispute Value (IDR)
		Appellant (IDR)	Respondent (IDR)	
1	Input tax that can be calculated	5,125,474,603	5,072,226,006	53,248,597

Source: Tax Court Decision

Appeal Decision Results

At the seventh hearing, both parties, namely the Appellant and the Respondent, submit a final opinion, which is a summary of the submission of the appeal dispute up to the sixth hearing material. Then the Panel of Judges will announce the result of the decision on the dispute that was heard at the hearing.

In accordance with the Tax Court Law, the examination of the appeal dispute material, and the reasons set aside by the parties to the dispute. After considering and assessing the evidence and testimony that has been presented by the parties in the trial, the opinion of the Panel of Judges is as follows:

1. Input tax that can be calculated 5,125,474,603 5,072,226,006 53,248,597
2. Tax dispute on correction of credited Input Tax caused by difference of opinion between the Appellant and the Appellant on Rent Sharing;
3. It has been proven that the Appellant made corrections to the Input Tax credited by the Appellant for which VAT was not reported by the counterparty;
4. In accordance with the investigation of the documents submitted by the Appellant, the Tax Court found that the facts, data, and information supported the Appellant's claim of the discrepancy, which was caused by the incorporation of the invoicing or withholding of Income Tax Article 23 in the payments made by the Appellant;
5. In accordance with the available documents and applicable regulations, the Tax Court is of the opinion that the Appellant is able to submit a rebuttal argument to the Appellant's correction and has been supported by documentary evidence relevant to its rebuttal argument;
6. Therefore, in accordance with all the above explanations and by considering the existing facts, data, and information, as well as referring to the applicable regulations, the Tax Court is of the opinion that the Appellant's correction of Input Tax for the May 2016 Tax Period for which VAT was not reported by the counterparty in the amount of IDR53,248,597.00 is not in compliance with the applicable regulations and therefore the legal basis to declare that the correction submitted by the Appellant cannot be sustained.

Referring to the above explanation, the Panel of Judges made a decision to grant all appeals filed by the Appellant against the Decision of the Directorate General of Taxes on April 28, 2022 concerning the Taxpayer's Objection to the VAT SKPKB dated March 17, 2021 for the May 2016 Tax Period.

Tax Dispute Evaluation of PT RTS

PT RTS's tax dispute is quite unique, because the issue of joint liability occurs because of a difference of opinion between the taxpayer and the DGT, which in this case

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is related to the calculation of the finding data found by the Tax Auditor during the objection process. In accordance with this, it is necessary to evaluate the PT RTS tax dispute to see how it is in practice in accordance with applicable regulations. The following are the results of the author's evaluation related to the PT RTS dispute case.

Table 5. Evaluation of PT RTS Appeal Mechanism

No.	Applicable Provisions	Implementation of PT RTS	Conformity with Applicable Provisions
1.	Law on KUP Article 27 paragraph (1) regarding the submission of appeals made on objection decisions	PT RTS appealed the Objection Decision issued by DGT on 28 April 2022.	Appropriate
2.	Tax Court Law Article 35 on the provisions of appeal letters submitted to the Tax Court	PT RTS's appeal letter is submitted in Bahasa Indonesia and submitted within 3 (three) months after the Objection Decision is issued.	Appropriate
3.	Article 36 of the Law on Tax Courts stipulates that one appeal shall be filed against a single decision and shall be accompanied by clear arguments.	PT RTS's appeal letter is submitted on 1 (one) Objection Decision and has been accompanied by strong arguments	Appropriate
4.	Tax Court Law Article 37 on provisions for Appellants to be able to file an appeal	The appeal letter was signed by the Director, evidenced by deed document number 02 on 2 March 2022.	Appropriate
5.	Circular Letter of the Chairman of the Tax Court No. SE-08/PP/2017 on the administrative completeness that needs to be attached by the Appellant	PT RTS attached documents in the form of: <ol style="list-style-type: none"> 1. Copy of Notarial Deed Number 02 on 2 March 2022 that has been sealed; 2. Copy of Notarial Deed Number 20 on 24 March 2021 which has been sealed; 3. Special Power of Attorney; 4. Consultant Integrity Pact; 5. Copy of Identity Card (KTP); 6. Integrity Pact of the Applicant; 7. Tax underpayment notification letter for the period of May 2016; 8. Notarized VAT Return for May Fiscal Year 2016; and 9. VAT objection letter for May 2016 period 	Appropriate

Source: Processed data (2024)

In accordance with the table above, PT RTS has followed all applicable regulations in its appeal to the Tax Court. This shows that PT RTS is compliant and actively participates in resolving its tax dispute assisted by MUC Consulting. If in the appeal there are things that are not in accordance with the governing provisions, then this can effect the outcome of the decision of the Panel of Judges which is not in accordance with what is expected.

The evaluation of the PT RTS appeal process is described as follows:

Table 6. Evaluation of PT RTS Appeal Process

No.	Applicable Provisions	Implementation of PT RTS	Conformity with Applicable Provisions
1.	Tax Court Law Article 50 paragraph (2), regarding the Panel of Judges examining the completeness of the appeal	PT RTS has submitted all the documents required in the appeal.	Appropriate
2.	Regulation of the Chairman of the Tax Court Number PER-001/PP/2010 Article 32 regarding the examination of the correctness of the appeal letter, the fulfillment of formal provisions, and the disputed material.	At the first hearing, PT RTS had formally fulfilled all the requirements specified in the fulfillment of the appeal application	Appropriate

Source: Processed data (2024)

In accordance with the table above, the appeal hearing process conducted by PT RTS is in accordance with the applicable regulations. In formal terms, PT RTS has followed and fulfilled the requirements stipulated in the Tax Court Law. This shows that PT RTS is obedient and compliant with the applicable laws and regulations.

CONCLUSION

In accordance with the discussion that has been described previously, the conclusions of this research are as follows:

1. The subject matter of PT RTS's appeal is the Correction of Input Tax Not Reported by the Counterparty in the amount of IDR53,248,567.00.
2. The appeal mechanism begins with PT RTS sending a letter of appeal to the Tax Court, then the Tax Court requests a SUB to the DGT. After the SUB is issued, a copy of the SUB is sent to PT RTS along with a request for a rebuttal letter. PT RTS issues a rebuttal letter that substantially reflects the same arguments as those contained in the previously submitted appeal letter.
3. The first hearing of PT RTS's appeal was held on November 17, 2022, which was a formal hearing. Followed by the second hearing held on December 15, 2022 which discussed the appeal dispute matrix. The third hearing up to the sixth hearing discussed the hearing material. At the seventh hearing, both parties, namely the Appellant and the Respondent, expressed their final opinions, then the Panel of Judges announced the results of the decision at the hearing.
4. In accordance with the information obtained during the trial and in accordance with applicable regulations, the Panel of Judges decided to grant PT RTS's entire appeal against the Objection Decision regarding SKPKB VAT for the May 2016 Tax Period.
5. In accordance with the results of the evaluation that has been conducted, PT RTS is considered to have complied with all applicable laws and regulations from the process of filing an appeal to the hearing.

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