



LEGAL PROTECTION OF TAXPAYERS WHO ARE NOT INSURED CORPORATE INCOME TAX FOR THE BLOCKING OF ASSETS BY THE DIRECTORATE GENERAL OF TAXES

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Article history:	Abstract:
<p>Received: January 10th 2023 Accepted: February 10th 2023 Published: March 11th 2023</p>	<p>The research method used is a normative juridical legal approach . This research using a statutory research approach (<i>Statue Approach</i>) and a case approach (<i>Case Approach</i>) which are principally sourced from primary legal materials and secondary legal materials as well as tertiary legal materials with legal material analysis techniques using grammatical interpretation techniques, systematic interpretation, and teleological interpretation.</p> <p>The results of the study show that requests for blocking of taxpayer assets stored in Financial Services Institutions are carried out without proper procedures and are not in accordance with the criteria for taxpayers, because Irma Maria Polana is not a tax bearer for corporate taxpayer tax debts. Legal protection for taxpayers who are not corporate taxpayers, namely, tax bearers who are harmed by the actions of government officials can file a lawsuit with the district court and ask for compensation and rehabilitation of good name and compensation for the period of blocking they have served, while compensation is Rp. 100,000 (one hundred thousand rupiah) every day. As for the suggestion in this study is that government officials , in this case the Director General of Taxes, are more careful in determining the position of a person in terms of the tax bearer and in making a decision letter it should be done with a fixed procedure and pay attention to the general principles of good governance and not conflict with applicable laws and regulations so that the same dispute does not occur by other taxpayers or other tax bearers</p>

Keywords: Taxpayer , Taxpayer Insurer , Corporate PPH

INTRODUCTION

Tax is dues mandatory for every must tax on object taxes and the results _ submitted to government . Based on the regulations regarding corporate tax can interpreted that tax is something obligatory obligations _ paid by each citizen for _ follow responsible answer carry burden development for progress nation However No can denied that with increasing amount must taxes and guarantor taxes , as well understanding will rights and obligations in carry out regulation legislation taxation , yes trigger the more increasing potency emergence dispute tax Where need fair settlement _ with a fast , simple and cost-effective process light , because That needed something means For finish dispute taxes , that is through Court Taxes , where submission demands right through Court Tax is one _ form effort law as exists implementation protection law for must taxes and guarantor tax as Constitution Number 14 of 2002 Concerning Court Tax .

Philipus M. Hadjon state that protection law for the people can shared into two kinds , viz protection law preventive and protective repressive law . Protection law preventive is protection law where people are given chance For submit object or his opinion before something decision stated .

Dispute taxation to be object study writer is about blocking treasure riches must considered tax _ as guarantor tax by the Directorate General Taxation on tax debt internal income _ matter This is company limited . as decision court PUT-000789.99/2021 tax . dispute the started from letter announcement from Banking Institutions to must tax in essence letter the tell to must tax which is customers of banking institutions such , that treasure wealth stored in the bank blocked by the Director General Tax with base must tax the is guarantor tax on the tax debt of PT. Dirgayusa Apprelindo because husband from must tax is administrator from the PT .



Writer _ include a number of study kind ever _ researched by researchers previously including Charles, Medan Area University Student , 2020 with the title " Analysis Juridical Legal Protection of Compulsory Rights Tax According to Constitution Provision General And Tax Procedures No. 16 of 2009 " The research analyzes how the enforcement of administrative law in taxes according to the applicable laws and regulations and how the enforcement of the law on the rights of taxpayers according to the laws in force in Indonesia. What differs from the author's research is that the author's research focuses on legal protection for taxpayers who are not corporate income tax bearers whose assets are blocked by the Director General of Taxes. Then there is Edi Ali Nurhaedi , Student at the Islamic University of Indonesia, in 2015 with the title " Review Juridical To objectivity Justice Tax In Completion Dispute Tax in Indonesia"research the analyze about what is the solution process dispute taxes in the judiciary tax and how objectivity court tax in settlement dispute taxes in Indonesia . Wahyudi's next research , University of Indonesia student in 2008 entitled " Impact Decision Court Tax To Aspect Fulfillment Justice , Certainty and Benefit " . Study the analyze about How consideration court judge law tax in disconnect case of appeals and lawsuits to end law that is justice , certainty and expediency can achieved and why decision in hearing court tax must fulfil objective law ie justice , certainty and expediency n.

From the description the above , got is known that in study This want discuss regarding the procedure for blocking the assets of the tax bearer by the Directorate General of Taxation and protection law to must taxes that are not guarantor property tax _ blocked by the Directorate General Tax .

METHOD

Type research used _ that is juridical normative with approach research used _ is approach legislation (*State Approach*) and Approach Case (*Case Approach*) by taking the source of primary legal material obtained from legislation or minutes in making laws and decisions of judges , then secondary legal material sourced from literature, books, research results, and comments on court decisions as well as tertiary legal materials originating from dictionaries, encyclopedias and public opinion.

Method analysis study This is by solving problems based on legal materials processed in the proposed legal issues . In this study the technique of analyzing legal material collected from primary, secondary and tertiary legal materials uses grammatical interpretation techniques.

RESULTS

According to opinion writer that procedure

blocking by the Director General Tax No in accordance with Ministerial Regulation Number 189 of 2020 Regarding Billing Procedures Amount Accrued Taxes and not _ appropriate in determine position guarantor taxes , p the according to writer No in line with theory justice put forward by John Rawls, in the theory put forward that justice is something demands balanced attitude and character _ between rights and obligations , meaning fair put something in its place and give to Who just what to be his rights . In matter Director General Tax publish letter application blocking on treasure Irma Maria Polana's wealth is considered as guarantor tax on must corporate tax meaning Director General Tax No put something in its place Because criteria guarantor tax on must corporate tax _ clear has arranged in Ministerial Regulation Number 189 of 2020 and in decision court tax the has also stated by the consideration of the judge who stated that Irma Maria Polana No party the three referred to in guarantor tax on must corporate and deed tax Director General Tax No in accordance with applicable laws , with _ thereby has clear that Director General Misapplied taxes _ rule in blocking treasure wealth .

In dispute that occurred between Irma Maria Polana with Director General Tax as quote decision court taxes that have writer describe in chap before , judge in consideration state that object dispute filed _ form letter Director General Tax Number 4176/WPJ.09/KP.08/2021 concerning request blocking treasure wealth stored in FSI banking sector that Irma Maria Polana submit disclaimer on letter the to court tax and protection law obtained by Irma maria polana on dispute tax the namely Irma Maria Polana can submit lawsuit to court tax Because letter application blocking is State Administration product so appropriate filed to court tax and have in accordance with provision as arranged in Provision General Taxation .

DISCUSSION

A. Procedure Blocking Treasure Riches guarantor Tax According to PMK Number 189 of 2020 Regarding Implementation Procedures Billing Tax on Amount Accrued Taxes to be Paid .

Procedures are sequences detailed action or also called a must action _ run with the same way (as stated in the text procedure) so get same result . _ Procedure can also said as Suite activity or necessary steps _ run so can produce desired result . _

According to Ida Nuraida "Procedure is a sequence of steps (or implementations of work), where the work is done, related to what is done, how to do it, when to do it, where to do it. where to do it, and who did it ."



In the The Ministerial Regulation also regulates about order guarantor tax on must corporate tax for done action billing tax No apply as Article 7 paragraph (5) namely in matter object confiscate No can found , done action billing immediately and at the same time , tax debt as base billing tax approach expired billing , based on data and information there is indication guarantor tax will left Indonesia for forever or intend For that , there is signs that agency will disbanded or done change form others , there are signs bankruptcy and/ or in circumstances bankrupt , guarantor tax can convincing official with prove that position No can burdened with taxes and fees billing tax .

B. Legal Protection Against Must No Tax _ guarantor Property Tax _ His wealth Blocked By Director General Tax

Protection law according to Philipus M Hadjon , divided be two ie protection law in a manner preventive and protective law in a manner repression , protection law in a manner preventive It means provision subject law given chance For submit object or his opinion before something decision government get definitive form of purpose is For prevent happening directing dispute _ action government behave Be careful in taking decision based on discretion . Protection law in a manner repressive ie handling protection law by court general and administrative courts in Indonesia in other words protection law This normative ,

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Based on decision court tax the can seen that actions taken by the Director General Tax can categorized as as deed violate legal entity and/ or official government (*onrechtmatige overheidsdaad*). In Regulation Supreme Court Number 2 of 2019 regulated that action government is deed official government or other state administrators For do and/ or No do deed concrete in framework maintenance government . Furthermore Regulation the Supreme Court arrange that dispute action government is disputes that arise in field administration government between inhabitant public with official government or

other state administrators as consequence he did action government , whatever is meant dispute deed violate legal entity and/ or official government (*onrechtmatige overheidsdaad*) is dispute in it contain demands For state No valid and/ or cancelled action official government , or No have strength law tie along change make a loss in accordance with provision regulation legislation .

In Regulation the Supreme Court confirmed that case deed violate legal entity and/ or official government (*onrechtmatige overheidsdaad*) is authority state administrative court . As for deeds violate legal entity and/ or official government (*onrechtmatige overheidsdaad*) is action government . PTUN authorized judge dispute action government after take effort administrative as meant in the AP Act and Regulations Supreme Court Number 6 of 2018 concerning Guidelines Completion Dispute Administration Government After through Effort Administrative . In matter regulation legislation arrange in a manner special effort administrative , then the authority judge dispute action government is State Administrative High Court (PT TUN) as court level first . Next , citizens public can submit lawsuit action government in a manner written to competent court _ with mention reason that is First contrary with regulation legislation , second contrary with principles general good governance . _

In the AP Act it is regulated that effort administrative is the finishing process disputes made _ in environment administration government as consequence issued decision and/ or detrimental action . _ Inhabitant disadvantaged communities _ to decision and/ or action can submit effort administrative to official government or superior official who stipulates and/ or do decision and/ or action . Effort Administrative consists on administrative objections and appeals.

PPSP Act as regulation in billing tax arrange that lawsuit guarantor tax to execution of Forced Warrants , Warrants Carry out Foreclosure , or Announcement Auction only can filed to the judiciary tax . In matter lawsuit guarantor tax meant granted , guarantor tax can plead recovery Name fine and replace loss . The magnitude change maximum loss of IDR 5,000,000.00 (five million rupiah).

CONCLUSION

Application blocking treasure riches must saved taxes _ in Financial Services Institutions done without proper procedure or not _ in accordance with criteria guarantor taxes , because Irma Maria Polana No as guarantor tax on tax debt must corporate tax .

Legal protection for taxpayers who are not corporate taxpayers, that is, tax bearers who are harmed by the actions of government officials can file



lawsuits with district courts and ask for compensation and rehabilitation of good name and compensation for the period of blocking they have served, while compensation is Rp. 100. 000 (one hundred thousand rupiah) per day.

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