

**COURSE MATERIIL
(BAHAN AJAR)**



TAX LAW

Prepared by:
Nasrullah, S.H.,S.Ag.,MCL.

**PROGRAM STUDI ILMU HUKUM
FAKULTAS HUKUM
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
2019**

**LEMBAR PENGESAHAN
BAHAN AJAR NON ISBN**

1.	Judul	:	TAX LAW (HUKUM PAJAK)
2.	Penyusun	:	NASRULLAH, S.H.,S.AG.,MCL.
3.	NIK	:	19700617200004 153 045
4.	Unit Kerja	:	PRODI ILMU HUKUM, FAKULTAS HUKUM UMY

Yogyakarta, 1 Februari 2019

Ketua Program Studi Ilmu Hukum



DR. LELI JOKO SURYONO, S.H., M.Hum.
NIK: 19681023199303153015.

**CHAPTERS
COURSE
OUTLINES**

TAX LAW

**Lecturer: Nasrullah, SH., S.Ag.,
MCL.**

**udanasrul2010@gmail.com; 0821-
3550-5656**

Subject	:	Tax Law
Code Number/ CHrs	:	HK1461406 / 2 CHrs
Department	:	Law Sciences
Course Status	:	Compulsory

A. Vision, Mission, and Goal of Study

1. Vision

The vision of Faculty of Law UMY is realizing the higher education of law with Sharia insight.

2. Mission:

Producing the leading intellectual Muslim law scholars, having moral integrity in accordance with the Islamic way of life and able to reinforce truth, justice, and honesty in accordance with Sharia.

3. Goal:

The education of Faculty of Law UMY aims to produce law graduates with the following competencies:

- a. Having a good knowledge base of general and Sharia law science as the study basis and development of law science;
- b. Having basic skills to apply the law science into practices field;
- c. Being able to cope with the development of law science in globalization and able to solve problems interdisciplinary;
- d. Being able to compete in the competitive field of the legal profession;
- e. Having courage to reinforce the values of truth and justice based on Sharia in the legal professional field and in daily life.

**Learning achievement is based on
attitude, mastery of knowledge , general
skills & special skills**

Softskills (Attitude)

- Internalize the values, norms , and academic ethics
- Demonstrate an attitude of responsibility for the work in his field of expertise independently
- Managing the learning independently.

Hardskills (mastery of knowledge)

- The ability to master the logic of the law and sharia
- Ability to think analytically and synthetically by considering the impact
- Ability to analyze and make decisions

General Skills

- Ability to apply logical, critical, systematic, and innovative thinking in the context of the development or implementation of science and technology that observe and apply the humanities value corresponding to their expertise;
- Be able to show the independent, excellent, and scalable performance
- Be able to be responsible for the achievement of the group's work and the supervision and evaluation of the completion of the work assigned to workers who are under their responsibility
- Ability to perform a self-evaluation process of the working groups under its responsibility, and are able to manage on their own learning;

Special Skills

- Ability to negotiate and communicate effectively
- The ability to actualize self-potential for cooperation
- The ability to search legal materials

LEARNING MATRIX

Meeting	Materials of subject	Main Subject	Note
1	a. Learning contract b. Explanation of Course outlines		
2	HISTORY AND ROLE of TAX IN THE DEVELOPMENT	A. History of Tax Collection B. Sources of State Revenue C. Role of Taxes in Development	Summarizing (5%)
3	TAX AND TAX LAW	A. Definition of Tax B. Elements/ Characteristics Inherent in the Tax C. Definition of Retribution D. Tax Philosophy E. Tax Function	

4	TAX AND TAX LAW (Cont.)	F. Definition of Tax Law G. Status of Tax Law H. Relationship Tax Law with other Legal courses I. Tax & Zakat	
5	THEORIES OF TAX COLLECTION	A. Principles of Tax Collection B. Theories of Justification of Tax Collection C. Terms and Conditions of Tax Law Creation D. <i>Stelse</i> of Tax Collection E. Tax Collection System	
6	Competence Based Test – 1	1. History and Role of Taxes in Development 2. Taxes and Tax Law 3. Theories of Tax Collection	20%

7	TYPES OF TAX IN INDONESIA	A. Direct Tax and Indirect Taxes B. Central and Local Taxes C. Subjective & Objective Taxes D. Income Tax E. VAT and luxury goods taxes F. Land & Building Taxes G. G. Stamp Duty	
8	TAX RATES	A. Fix Rates B. Proportional Rates C. Progressive Rates	
9	TAX RATES (Cont.)	D. Digressive Rates E. Tax Rates System F. Tax Rates Policy	

10	TAX DEBT	A. Tax Liability B. Tax Debt C. Tax Assessments (SKP) D. The Emergence of Tax Debt E. The end of tax debt	Assignment of Ppt 4/8 groups & Presentation (10%)
11	Competence Based Test - 2	1. Types (classification) of Taxes In Indonesia 2. Tax Rates 3. Tax Debt	20%
12	TAX BILLING	A. Tax Billing (<i>Penagihan Pajak</i>) B. Basic of Tax Billing C. Implementation of Tax B D. Immediate and Burst Tax Billing E. Tax Collection by Forced Letter	Assignment of Ppt 4/8 Groups & Presentation (10%)

13	DOUBLE/ MULTIPLE TAXATION	A. Definition B. National Multiple Taxes C. Prevention of National Double Taxation D. International Double Taxation E. Prevention of International Double Taxation	
14	TAX DISPUTES SETTLEMENT	A. Understanding of Tax Dispute B. Rectification/Correction C. Reduction or cancellation of sanctions D. Objection	Assignment of Ppt 4/8 Groups & Presentation (10%)

15	TAX DISPUTES SETTLEMENT (CONT./ THROUGH TAX COURT)	E. Tax Court F. Position and Authority of Tax Court G. Tax Appeal, Tax Lawsuit, and Review of Tax (<i>Peninjauan Kembali</i>)	Assignm ent of Ppt 4/8 Groups & Present ation (10%)
16	Competence Based Test – 3	1. Tax Collection 2. Double Taxation 3. Tax Disputes Settlement	20%

- **Learning Strategy/ Model of Learning:**

1. Contextual Instruction:
 - lecturing
 - Brainstorming
2. Discovery Learning
3. Self Directed Learning

ASSESSMENT & MARKING SCHEME

No	Details	Total Marks
1	Individual Assignment: Summary	5%
	Individual Assignment: Paper	15%
2	Group Assignment (2 x)	20%
3	Competence Based Test – 1	20%
4	Competence Based Test– 2	20%
5	Competence Based Test – 3	20%
	TOTAL	100%

REFERENCES

1. Erly Suandy, *Hukum Pajak*, Edisi 6, Jakarta: Salemba Empat, 2014.
2. Adrian Sutedi, *Hukum Pajak*, Jakarta: Sinar Grafika, 2011
3. Djoko Muljono, *Hukum Pajak: Konsep, Aplikasi, dan Penuntun Praktis*, Yogyakarta: Penerbit Andi Yogyakarta, 2010.
4. Syofrin Syofyan dan Asyhar Hidayat, *Hukum Pajak dan Permasalahannya*, Bandung: Refika Aditama, 2004.
5. Marihot P. Siahaan, *Utang Pajak Pemenuhan Kewajiban, dan Penagihan Pajak dengan Surat Paksa*, Jakarta: Rajawali Pers, 2004.
6. Peraturan Perundang-Undangan

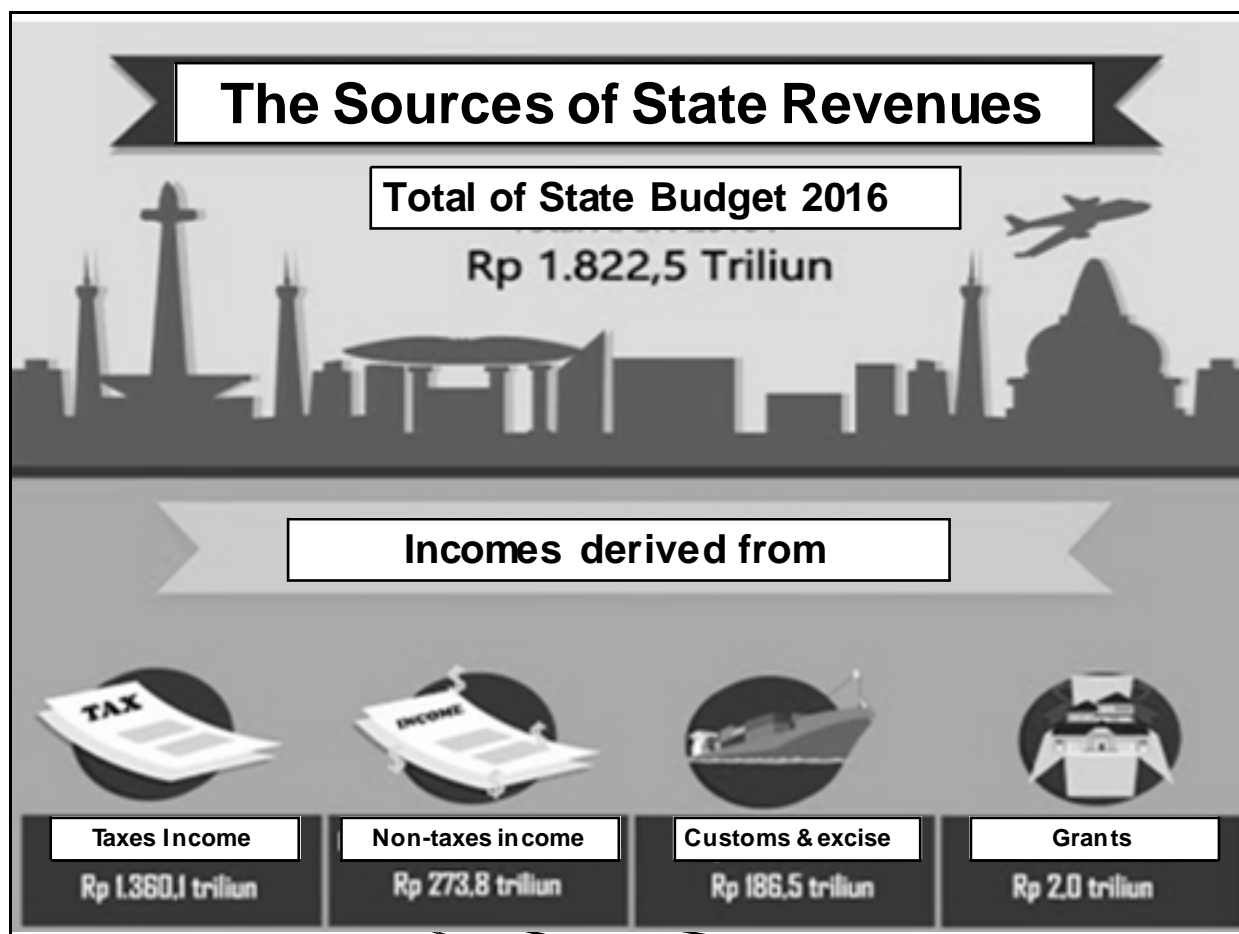
INTRODUCTION TO INDONESIAN TAX LAW

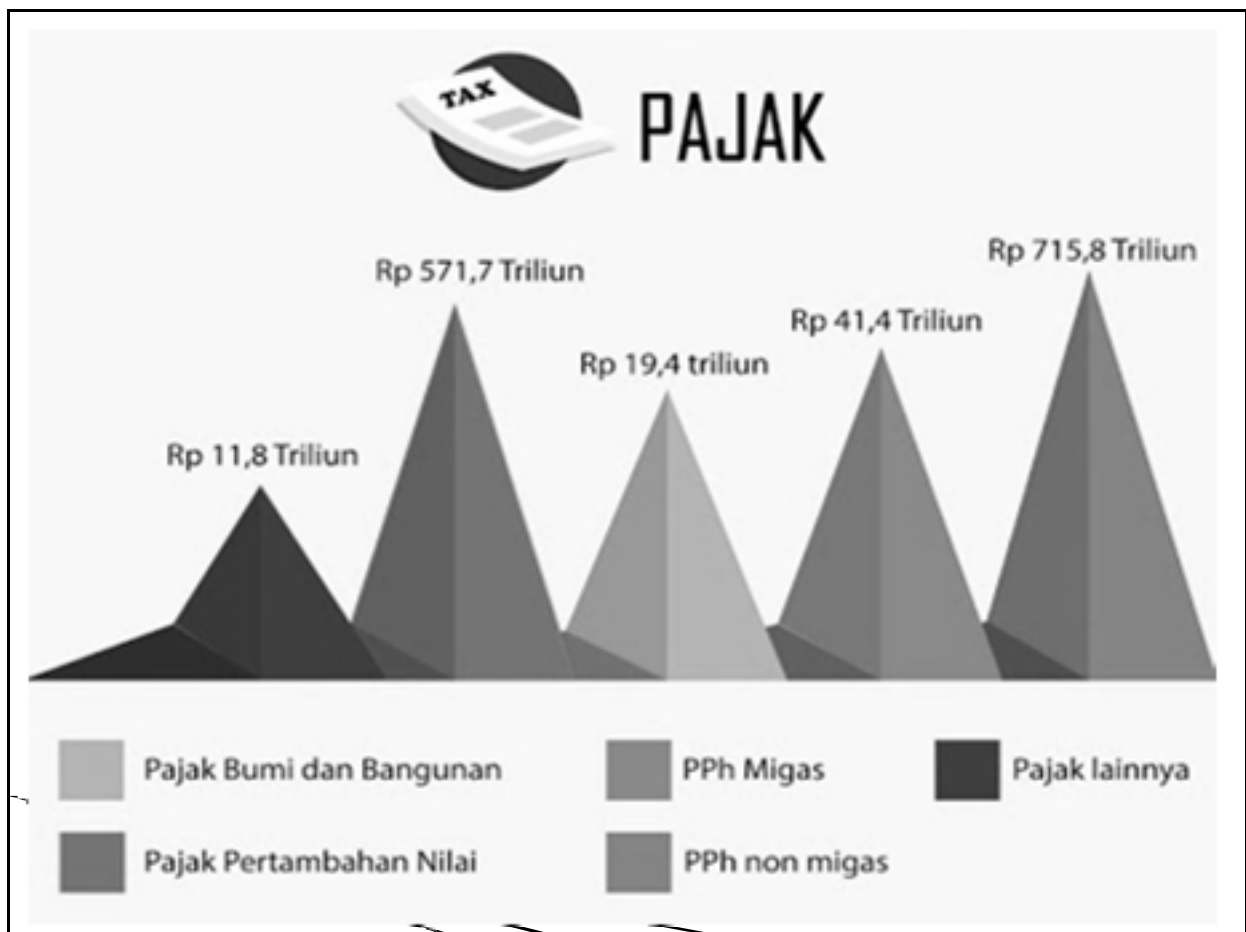
Taxes as the main source of state revenues (in Rp. Trillion)

State Income	2007	2008	2009	2010	2011
Domestic State Income	706,1	979,3	984,8	910	1.082,6
Taxes State Income	491 (64.4%)	658,7 (67.3%)	725,8 (73.7%)	729,2 (80%)	839,5 (78%)
Non-Taxes State Income	251,1 (35.6%)	320,6 (32.7%)	258,9 (26.3%)	180,8 (20%)	241,1 (22%)

Source: *Ringkasan APBN 2009* http://www.anggaran.depkeu.go.id/Content/10-08-24,%20Data%20Pokok%20RAPBN%202011_Indonesia_rev1.pdf being accessed on February 18, 2011.

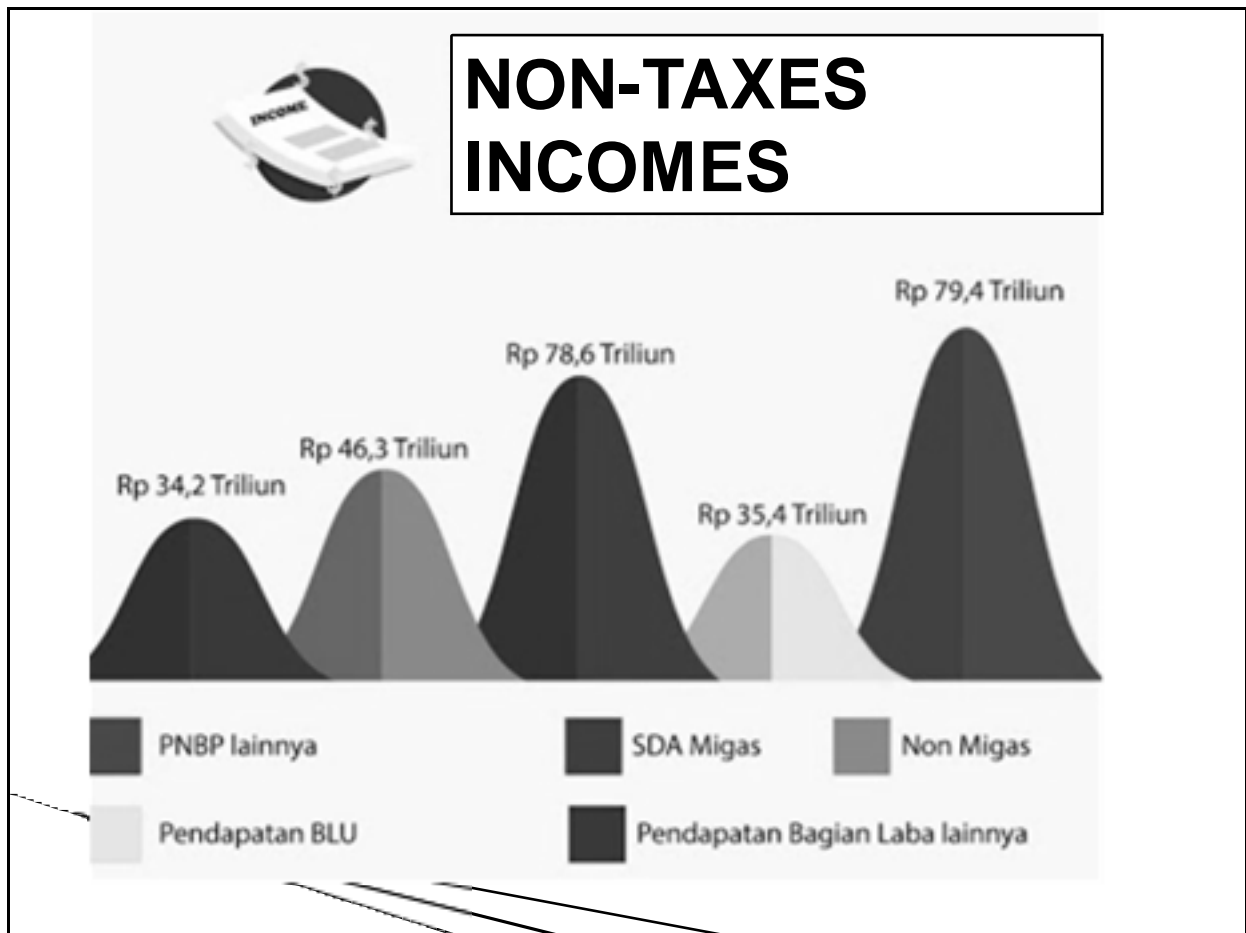
State Income	2012	2013	2014	2015
Domestic State Income	1.357,4	1.529,7	1.667,1	1.793,6
Taxes State Income	1.016,2 (0.75%)	1.280,4 (0.84%)	1.280,4 (0.77%)	1.380,0 (77%)
Non-Taxes State Income	341,1 (0.25%)	385,4 (0.16%)	385,4 (0.23%)	410,3





} the type of tax revenue:

1. The income tax consists of oil and gas and non-oil
2. Value added tax (VAT)
3. The land and building tax (PBB)
4. Fees for acquisition of land and buildings (BPHTB)
5. Excise (tobacco, oil, sugar, alcohol)
6. Other tax
7. Import duties
8. export taxes / levies



The types of non-tax revenue is as follows:

1. Petroleum
2. Natural gas
3. General mining
4. Forestry
5. Fishing
6. Portion of SOE profits
7. Grant.

Definition

- } "Pajak" in Indonesian for: tax and taxes whereas "perpajakan" is defined as taxation in Indonesian.
- } **Taxes** are the dues of the people to the state treasury under the law (which can be imposed) with not getting a reciprocal service directly and used to pay general expenses.
- } Levy/Retribution is a regional levies as payment for services or a specific licensing is reserved and / or provided by local governments for the benefit of an individual or entity. (Art. 1 point 26 of Law No. 34 of 2000)

Elements of Tax

The elements of tax

1. is a compulsory contribution ("can be forced").
2. levied under the legislation ("tax without legislations is robbery")#
3. without obtaining payment for services directly
4. to finance general expenditures (in order to best attain the prosperity of the people)

Constitutional Basis

- } Indonesian taxation is based on Article 23A of UUD 1945 (1945 Indonesian Constitution):
"All taxes and other levies for the needs of the state of a compulsory nature shall be regulated by law."

Tax Functions

1. budgetary functions namely as a source of revenue for state coffers
2. regulatory function that is a tool to regulate economic activity in order to achieve certain purposes, eg.: investment encouragement through tax holiday policy; protection upon domestic's products; etc.
3. distribution function is as a tool for equal distribution of income
4. allocation function that the tax should be allocated (used)

Central Government and Local Government Taxes

- } In general, the tax applicable in Indonesia can be categorized into the Central Taxes and Local Taxes. **The Central Tax** is the taxes that are managed by the Central Government in this case partly managed by the Directorate General of Taxation - Department of Finance. Meanwhile, **Local Taxes** are taxes that are managed by local governments either at the provincial level or district/city level.

} Local Taxes is a mandatory contribution by an individual or entity to Regions without direct compensation balance, which may be imposed by legislation in force, which is used to finance the implementation of Local Government and development effort. (Art. 1 point 6 of Law No. 34 of 2000)

Fundamental Taxation Laws

1. General Provisions and Taxation Procedures Law
"Undang-undang Ketentuan Umum dan Tatacara Perpajakan/UUKUP" Law No. 6/1983 as amended fourthly by Law no. 16/2009.
2. Income Tax Law ("Undang-undang Pajak Penghasilan/UU PPh": Law No.7/1983 as amended fourthly by Law No. 36/2008.

è Income tax is a tax charged to an individual or entity on the income received or accrued in a taxable year. The meaning of income is any additional of economic capacity derived from both Indonesia and outside Indonesia, which can be used for consumption or to increase the wealth with the name and in whatever form. Thus, it could be earning business profits, salaries, honoraria, gifts, and so forth.

3. Value Added Tax VAT termed 'Goods and Services and Sales Tax on Luxury Goods' ("Undang-undang Pajak Pertambahan Nilai atas Barang dan Jasa dan Pajak Penjualan atas Barang Mewah"/UU PPN/PPn BM): Law No. 8/1983 as amended thirdly by Law No. 42/2009.

è VAT is a tax levied on the consumption of taxable goods or taxable services within the Customs Area. Personal, corporate, and government consumption of taxable goods or taxable services subject to VAT. Basically, any goods and services are taxable goods or taxable services, unless otherwise stipulated by the VAT Act. VAT is a single tariff of 10%.

} 4. Land Tax and Building Tax ("Undang-undang Pajak Bumi dan Bangunan - UU PBB"): Law No. 12/1985 amended by Law No. 12/1994.

è Land and Building Tax is a tax imposed on ownership or use of land and or buildings. Land and building tax is a central tax nevertheless almost all realization of revenue from land and building tax submitted to the Local Government both Provincial and District /City.

5. Warrant for Tax Collection ("Undang-undang Penagihan Pajak dengan Surat Paksa/UU PPSP") Law No. 19/1997, amended by Law No. 19/2000;
6. Fees for Acquisition of Rights to Lands and Buildings ("Undang-undang Bea Perolehan Hak atas Tanah dan Bangunan/UU BPHTB") Law No. 21/1997 amended by Law No. 20/2000;
7. Tax Court Law ("Undang-undang Pengadilan Pajak/UU PP"): Law No. 14/2002;
8. Stamp Duty ("Undang-undang Bea Meterai/UU BM") in short, Law Number 13 of 1985.
9. Excise, Law. No. 39/2007 on the Amendment of Law. No. 11/1995 on Excise

Regional Taxes

1. Taxes collected by the Provincial Government:
 - a. Motor vehicles and water surface vehicles taxes;
 - b. Acquisition fees of motor Vehicles and water surface vehicles;
 - c. Fuel Tax;
2. d. Fees on Obtaining and Utilization Groundwater and Surface Water.

2. Taxes collected by the Government of Regency/ City:
- a. Hotel Tax;
 - b. Restaurant tax;
 - c. Entertainment tax;
 - d. advertisement tax;
 - e. Street lighting tax;
 - f. Tax retrieval of Mining Material Group C;
 - g. Parking Tax.

Legal Basis: Law No.18 Year 1997 on Regional Tax and Retribution & Law No. 34 Th 2000 on Amendment to Law No.18 Year 1997 on Regional Tax and Retribution