

## CHAPTER V

### CONCLUSION

#### 5.1 Conclusion

Based on the results of research from 30 cases registered with the Tax Court, the researchers conclude as follows:

1. The dispute on the Corporate Income Tax is resolved through several steps, namely objections, lawsuits, appeals, and reconsideration.
2. The subject matter of the dispute on corporate income tax occurs because the taxpayer is not satisfied with the objection decision letter issued by the tax officer. It could be in the form of a tax calculation problem that the taxpayer disapproves of, or the decision is considered not under the applicable tax regulations. So the effort to go to the tax court is taken.
3. In The letter of appeal submitted by the taxpayer, DGT responds through a letter describing the appeal. After that, the taxpayer responds through a letter of rebuttal, which the assembly will ask in court.
4. Tax Court decision within 12 months must be decided under particular situation plus three months. If it was rejected: WP was fined 100%, and when it was accepted: it received interest of 2%/month for 24 months.
5. The results of the tax court decisions are: rejected, accepted in full, partially accepted, unacceptable, and legally canceled.

#### 5.2 Implications

Based on the analysis of 30 cases of corporate income tax disputes above, the researchers hope that this research can provide forgiveness for taxpayers and DGT. In terms of taxpayers, taxpayers must have the preparation and have valid arguments and evidence on the matter to be disputed. Besides that, taxpayers must be careful and thorough about whether the decree issued indeed has an error or not. Because going to court is costly and time-consuming, if the taxpayer loses, he/she will be penalized 100% of the amount of tax underpayment or non-payment.

Furthermore, from the state side, DGT must be careful in conducting examinations and issuing objection decisions. If it turns out that the taxpayer's argument is strong and the

taxpayer wins the dispute, then this will impact the expenditure of the state treasury and the fines imposed on the tax authorities. DGT must also continue to study and repeat cases in which cases of corporate income tax disputes are recurring. In the research above, there was an error by DGT where the same subject matter had been resolved previously. However, DGT rejected the objections submitted, and in the end, the dispute was won back by the taxpayer. It proves that DGT is unprofessional and lacks good experience handling recurring disputes in tax courts. The impact if the state often loses in the trial is that there will be a lousy view directed at the tax authorities and the state in the element of justice. So, the long-term impact that will occur is a decrease in public trust and a decrease in the level of compliance.

### **5.3 Limitation and Suggestion**

In this study, the researcher realizes there are still limitations to this research. In the analysis process, the researcher does not have a general reference that becomes the basis for clarification of the subject dispute. Researchers only classify them based on the closest or frequently occurring accounts in companies in a dispute with DGT. The process experienced by the researcher directly can be a factor to be considered by researchers to refine their research further. Furthermore, the researcher suggests that further researchers be able to classify cases more specifically.

