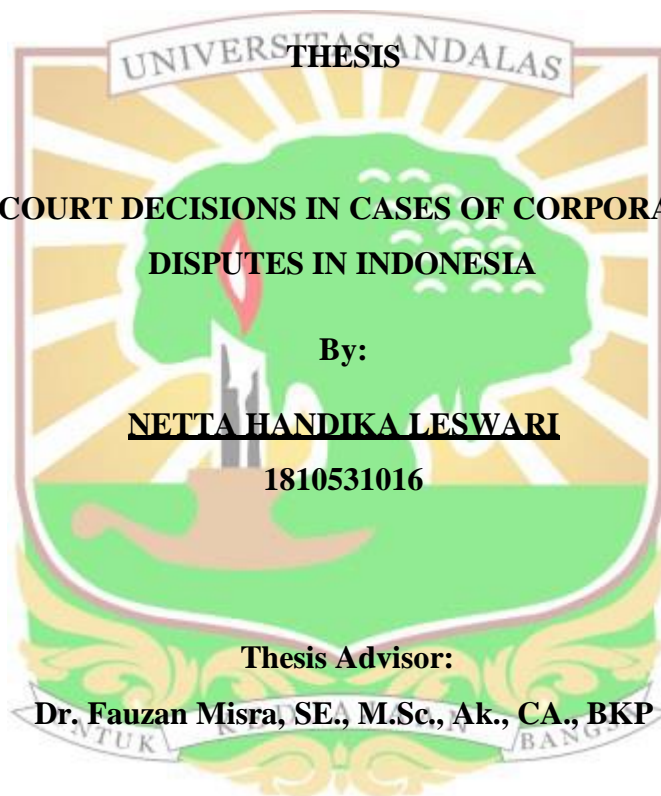




ACCOUNTING DEPARTMENT

**FACULTY OF ECONOMICS and BUSINESS
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THESIS

**TREND OF TAX COURT DECISIONS IN CASES OF CORPORATE INCOME TAX
DISPUTES IN INDONESIA**

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ABSTRACT

This study aims to analyze and mapping the settlement of Corporate PPH dispute cases registered with the Tax Court. The study was conducted using a qualitative method with secondary data analysis. In this study, secondary data is in the form of a decision document that has been issued by the tax court on the official website of taxation. The researcher uses 30 samples of corporate income tax cases that meet the criteria to obtain variations from the tax court decisions. The results of this study is mapping of tax court decision and the impact for both parties. These findings imply that interpretation and understanding is needed in going to tax court. The contribution of the research can be seen from two sides: First, for taxpayers (WP) this research will provide information that can be taken into consideration before taxpayers file a dispute in the Tax Court. Second, for DGT, the information from this research can be taken into consideration before DGT issues a Decision Letter which can later cause a dispute between DGT and WP and to be more careful in examining the SPT for the corporate income tax.

Keywords: *tax court, tax dispute, corporate income tax dispute, appeal, lawsuit*

