

## **ABSTRACT**

### **TAX DISPUTE PT STM (CASE STUDY AT IPM CONSULTANT PHO SENG KA)**

*Self assesment system is a tax collection system which is given by the government (fiskus) towards taxpayer to calculate the tax payable nominal, but if there is a gaffe in reporting the tax then the government can check it. The checking process of tax can produce Tax Assessment which has been published by the Directorate General of Taxes (DGT). The Tax Assessment may be diaagreed by the taxpayer who therefore can make a contention or tax dispute.*

*This study discusses the implementation of Tax Dispute Settlement on Income Tax (SIT) and Value Added Tax (VAT) in Tax Court in case study at PT STM Year 2008. Companies that become object of Final Project is a company engaged in retail business having NPWP 01.XXX.502.000. The results of this Final Project are: (a) the main cause of income tax dispute in PT STM is due to issuance of SKPKB of Corporate Income in 2008 with Number 007 / PPh / 2008 / STM / IX / 2013 dated 07 October 2013. 2008 2008 Tax Year that the PPh of Unpaid was Rp1.319.783.340. while according to the Taxpayer, PPh Less Paid of Rp2.561.436. and the issuance of SKPKB PPN for December 2008 with No. 00003/207/08/501/13 was Rp21,543,696. Meanwhile, according to the taxpayer VAT underpayment was Rp7.544.561 (b) The appeals process conducted by PT STM through appeal letter, letter of appeal, response to the appeal. The result of the trial which has been done resulted that the petition of the Petitioner was granted entirely.*

*Keywords: Tax Dispute Settlement, Tax Dispute.*