

ABSTRACT

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TAXATION SANCTIONS FOR LATE TAXPAYER REPORTING

Tax is a very important thing to know as a taxpayer subject. Taxes also have an impact on state finances. But often taxpayers forget their obligations as taxpayers where taxpayers do not report taxpayers that should be done. Many taxpayers do not report their taxes to the tax office. In this study, the authors used a type of normative research method that refers to laws and regulations related to legal facts that occur in society regarding delays in taxpayer reporting, carried out through a literature review. The Law on the Harmonization of Tax Regulations Number 7 of 2021 regulates all tax procedures and serves as a guideline for each tax office. Based on the research results, the Tax Office plays a very important role in reminding taxpayers to report their obligations and taxpayers are required to carry out their obligations. For taxpayers who are late there are administrative sanctions in the form of fines that will be imposed on taxpayers who are late or do not carry out their obligations. Based on the research results, there are still many taxpayers who are late in reporting their taxes and there are several factors that cause many taxpayers to be late. For taxpayers who make delays there is no special legal protection, but there are legal remedies that can be taken by taxpayers, namely by submitting a letter of request for reduction or abolition of administrative sanctions as stipulated in the regulation article of the Director General of Taxes. 3 PMK No. 8 of 2013. In submitting an application for the abolition or reduction of the fine, there are several conditions that must be fulfilled first by the taxpayer which has been regulated in accordance with statutory regulations.

Keywords: Taxes, Delays, Legal Remedies, Taxpayers.

References: 53 (1987-2023)