

ABSTRACT

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CONFLICT OF LEGAL NORMS IN REGULATING THE MATURITY OF THE VALUE ADDED TAX PAYMENT BY THE VALUE ADDED TAX COLLECTOR (CASE STUDY OF SUPREME COURT DECISION NUMBER 467/B/PK/PJK/2022)
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This thesis deals with conflicting legal norms in regulating the maturity of Value Added Tax (VAT) payments by VAT collectors. This involves two kinds of laws and regulations, namely Government Regulation and Regulation of the Minister of Finance. The legal issue is which laws and regulations must apply or be applied in this case, the Government Regulation or the Regulation of the Minister of Finance. In this case, the VAT Collector collected VAT within the period stipulated according to the provisions of the Government Regulation. However, in its decision No. 31533/PP/M.V/99/2011 dated May 25, 2011, the Tax Court has based itself on the Minister of Finance Regulation and disregarded the provisions of Government Regulation. According to the Tax Court, the provisions in the Minister of Finance Regulation is more specific (lex specialis) than the provisions in the Government Regulation so that the provisions in the Minister of Finance Regulation apply. The Supreme Court in its decision No. 467/B/PK/Pjk/2022 dated March 1, 2022, affirmed the Tax Court Decision. The Supreme Court agrees with the opinion of the Tax Court Judges that the provisions of the Minister of Finance Regulation are legal provisions that are more specific (lex specialis) than the provisions that contained in the Government Regulation. On the basis of the legal principle of lex specialis derogat legi generali, the Supreme Court Justices also stated that the administrative sanction imposed by the Director General of Taxes was maintained or justified. This is what sometimes raises legal issues regarding the hierarchy of legal norms or statutory regulations, whether it is justifiable that a lower-level Ministerial Regulation overrides the provisions in a Government Regulation that has a higher hierarchy which is also subject to the legal principle of lex superior derogat legi inferiori.

References: 12 books, 3 journals, 2 research paper

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