

ABSTRAK

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PENGATURAN SITA OLEH DIREKTORAT JENDERAL PAJAK ATAS OBJEK JAMINAN KREDIT MILIK WAJIB PAJAK

(xi + 108 halaman)

Adanya kewenangan Direktorat Jenderal Pajak dalam melakukan sita aset Wajib Pajak yang sedang dijaminkan di Bank, Penulis melihat adanya potensi kerugian yang akan dialami Bank. Untuk melihat efektivitas pengaturan hak sita oleh Direktorat Jenderal Pajak tersebut, diperlukan penelitian guna mengetahui serta menganalisa pengaturan hak sita oleh Direktorat Jenderal Pajak atas objek jaminan kredit milik Wajib Pajak serta pelaksanaannya. Dalam penelitian ini, pengumpulan data dilakukan dengan menggunakan data sekunder yang didukung dengan wawancara. Dari hasil penelitian tersebut, dapat disimpulkan bahwa dalam Peraturan Menteri Keuangan Nomor 61 Tahun 2023 tentang Tata Cara Pelaksanaan Penagihan Pajak atas Jumlah Pajak yang Masih Harus Dibayar telah diatur mengenai hak sita Direktorat Jenderal Pajak atas aset Wajib Pajak yang sedang dijaminkan di Bank. Walaupun demikian, hingga saat ini belum ada peraturan yang menegaskan mengenai kesepakatan eksekusi atas objek sita sebagaimana Pasal 51 ayat (2) Peraturan Menteri Keuangan Nomor 61 Tahun 2023 tentang Tata Cara Pelaksanaan Penagihan Pajak atas Jumlah Pajak yang Masih Harus Dibayar. Berkaitan dengan pelaksanaannya, Penulis melihat adanya potensi kerugian bagi Bank akibat permasalahan pajak tersebut.

Referensi: 59 (1983-2024)

Kata Kunci: Sita, Pajak, Jaminan

ABSTRACT

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FORECLOSURE REGULATION ENACTED BY THE DIRECTORATE GENERAL OF TAX OVER CREDIT COLLATERAL OBJECTS OF THE TAX SUBJECTS

(xi + 108 pages)

The author considers that the presence of authority of the Directorate General of Tax in implementing the collateral foreclosure over the tax subjects' assets in the Bank potentially incurs losses to the Bank itself. To view whether the foreclosure regulation is effective or not, a research focusing on discovering and analyzing both the regulation and the practice of foreclosure conducted by the Directorate General of Tax over a tax object put as credit collateral by the Tax Subjects, shall be necessary. In this research, the collection of data is made using secondary data, supported by interviews. The result of research shows a conclusion that the authority of foreclosure owned by the Directorate General of Tax over the Tax Subjects' assets put as collateral in Banks, has already been regulated in Regulation of Minister of Finance No. 61 of 2023 concerning Tax Collection Method for the Amount of Tax Arrears. Nonetheless, up to this date, no affirmation on the presence of consent in the execution of collateral object is found in the Article 51 paragraph (2) of the Regulation of Minister of Finance No. 61 of 2023 concerning Tax Collection Method for the Amount of Tax Arrears. On this note, the author views that the Bank may potentially losses due to such tax issues.

Reference: 59 (1983-2024)

Keywords: Foreclosure, Tax, Collateral