

# Kesetaraan antara hak dan kewajiban wajib pajak dalam penyelesaian restitusi pajak pertambahan nilai = The equality between rights and obligations of taxpayer in the completion of value added tax refunds

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## Abstrak

Restitusi Pajak Pertambahan Nilai (PPN) merupakan salah satu hak Wajib Pajak yang harus dipenuhi oleh pemerintah. Di sisi lain, pemerintah selaku regulator tetap harus mengontrol restitusi pajak untuk meminimalisir adanya potensi kerugian negara. Dalam menjamin pelayanan dan efisiensi restitusi pajak, pemerintah mengeluarkan peraturan melalui PMK-117/PMK.03/2019 tentang Perubahan atas PMK-39/PMK.03/2018 tentang Tata Cara Pengembalian Pendahuluan Kelebihan Pembayaran Pajak. Proses restitusi PPN di dalam penelitian ini ditinjau dari asas efisiensi dan konsep *pro corporate cash flow tax*. Penelitian menggunakan pendekatan post positivisme dengan jenis penelitian deskriptif. Data kualitatif diperoleh melalui studi literatur dan wawancara mendalam. Hasil dari penelitian ini adalah implementasi pengembalian pendahuluan kelebihan pembayaran pajak atas restitusi PPN ditinjau dari asas efisiensi dan konsep *pro corporate cash flow tax* telah memberikan efisiensi, karena jangka waktu penyelesaian menjadi paling lambat 1 (satu) bulan dapat membantu perusahaan untuk mengalokasikan *cash flow* untuk peningkatan produksi yang dapat mendorong peningkatan *revenue* Wajib Pajak. Namun di sisi lain memberikan biaya psikologis tersendiri karena potensi sanksi yang lebih besar apabila dikemudian hari Wajib Pajak diperiksa dan ditemukan kurang bayar. Selain itu, untuk menjaga kesetaraan pengamanan penerimaan negara, pemerintah menerapkan Pasal 35A UU KUP mengenai ILAP serta atas diterapkannya Joint Audit dalam Program Sinergi.

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Value Added Tax (VAT) Refunds is one of the taxpayer's rights that must be fulfilled by the government. On the other hand, the government as a regulator has remains control tax refunds to minimize the potential of state losses. To ensure the service and efficiency of tax refunds, the government issued a Regulation of the Minister of Finance (PMK) Number 117/PMK.03/2019 concerning Amendments to the Minister of Finance Regulation Number 39/PMK.03/2018 concerning Procedures of Preliminary Tax Overpayment Refunds. The process of VAT refunds in this study is reviewed by the principle of Efficiency and the concept of Pro Corporate Cash Flow Tax. This research uses descriptive post positivism approachment. Qualitative data were obtained through literature studies and in-depth interviews. The findings are the implementation of a preliminary refund for overpayment of taxes on VAT in terms of the principle of Efficiency and the concept of Pro Corporate Cash Flow Tax has provided efficiency, because the settlement period of VAT refunds at least 1 (one) month can help companies to allocate cash flow to increase production that can encourage increased taxpayer revenue. However, it provides its own psychological costs because of the potential for higher sanctions if later a tax audit is conducted and found that taxpayer is underpaid. In addition, to maintain the equality of securing state revenue, the government has given its services as Article 35A of the KUP Law on ILAP is implemented and as Joint Audit in the Program Sinergi is implemented as well.