

ABSTRACT

Tax dispute that often arise at the time of inspection the Notice of Value Added Tax (SPT masa PPN) by the Tax Authorities is the formal requirement Input Tax Invoices. Explanation of article 13 paragraph (9) of the VAT Act states that Tax Invoices if the formal requirements on the contents completely, clearly, and correctly in accordance with the requirements referred to in Article 13 paragraph (5) of VAT Act. Tax disputes concerning the formal requirements of Input Tax Invoices is happening at PT."X" when applying for VAT refunds during July 2004, primarily associated with the name, title, and signature on the tax invoices obtained from the supplier PT.P(Gresik) and PT.RM.

Appeal filed by PT."X" to the Tax Court apparently retaining the corrections made by the tax authorities. Tax Court Decision is then a research material for analysis in the discussion of this thesis. The first discussion is to analyze the tax court's decision to use the Act No. 8 of 1983 on VAT that has undergone changes in Law No.18 year 2000 in accordance with the tax disputes. The purpose of this study was to determine the verdict based on the analysis of the rules, namely Law No.18 year 2000. Based on analysis conducted appeals the tax court decisions against formal requirements Input Tax Invoices happens in PT."X" is based only on formal issues invoicing taxes only on the parties to sign the tax invoices, without considering the substance of transaction (material) and business considerations.

The second discussion was to compare the tax judgment received by the PT."X" to that received by PT."Y" for the same tax dispute that the formal requirements of the input tax invoices. The goal is to determine the consistency of the results of The Tax Court's decision in order to provide legal certainty. The results of the discussion to mention the difference in judgment received by PT."X" and PT."Y", because each assembly has a certain consideration in deciding tax disputes. At the end of discussion, analyzed the tax court decision that received PT."X" with the Act No. 8 of 1983 on VAT that has undergone changes to the Act No.42 of 2009. Based on the analysis, the input tax invoices formal dispute affecting PT."X" does not need to happen because it explained the rules.

All the discussion of research using a qualitative approach.

Suggestions that wish expressed in this research is to encourage the Tax Authorities to adjust Tax Rules that applies to the tax court's decision that the Taxpayers wins, so the future for the same tax dispute should not be appealed to the Tax Court because it was legal certainty.

Keywords: Tax Dispute, Appeal, Tax Court Decision, Formal Requirement Tax Invoices, VAT In, Legal Certainty.