

## LEGAL PROTECTION OF TAXPAYERS IN REGISTRATION WITH THE ELECTRONIC REGISTRATION SYSTEM

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### ABSTRACT

*Article 23 (A) of the 1945 Constitution (Amendment IV), is the legal basis for tax collection in Indonesia which reads: "Taxes and other levies that are coercive for state needs are regulated by law". The main function of the tax, namely the budgetary function (budget) and Regular function (regulate), Basic Application of Electronic System Reporting (online reporting) Convenience, Optimization of Services to Taxpayers Efficiently Both From Time, Energy, and Cost. Increasing Awareness of Tax Reporting Implementation, Tax Reform*

**Keywords:** Tax Law, National Development, Public Welfare

### ABSTRAK

Pasal 23 (A) UUD 1945 (Amandemen IV), merupakan dasar hukum pemungutan pajak di Indonesia yang berbunyi: "Pajak dan pungutan lain yang bersifat memaksa untuk keperluan negara diatur dengan undang-undang". Fungsi pokok pajak yaitu fungsi anggaran (budget) dan fungsi Reguler (mengatur), Dasar Penerapan Sistem Elektronik Pelaporan (pelaporan online) Kenyamanan, Optimalisasi Pelayanan Kepada Wajib Pajak Secara Efisien Baik Dari Waktu, Tenaga, dan Biaya. Peningkatan Kesadaran Pelaksanaan Pelaporan Pajak, Reformasi Perpajakan

Kata Kunci : Hukum Pajak, Pembanguna Nasional, Kesejahteraan Umum.

## A. BACKGROUND

Tax revenue this is one of the biggest contributors to state revenues to finance development and state administration costs as well as repay foreign debts. The contribution of tax revenues to state revenues is expected to increase from year to year, along with the decreasing role of oil and natural gas in state revenues. This hope grows out of the government's awareness that oil and natural gas have limitations as resources, namely they cannot be renewed anymore and the government's desire to increase the independence of the Indonesian nation in financing development and governance through active community participation in the form of taxes.<sup>1</sup>

Efforts to maximize tax revenue by the Directorate General of Taxes in increasing revenue from existing taxpayers. The method is to explore sources of revenue that have not been explored or not maximized as they should be, look for new sources of taxation, add new taxpayers and modify the tax collection system to make it more effective and efficient, as well as carry out various reforms in the taxation system.<sup>2</sup>

<sup>1</sup> Diaz Priantara, Tax Inspection and Investigation, Djbatan, Jakarta, 2000 p. 1

<sup>2</sup> <http://www.Pajak.go.id>

The reform in the taxation system is part of the reform in the field of taxation carried out by the Directorate General of Taxes where within the framework of this reform the Directorate General of Taxes seeks to improve services to taxpayers. In order to improve service to taxpayers, the Directorate General of Taxes launches an E-Registration product or electronic registration system, namely a registration system, changes to taxpayer data and/or confirmation and revocation of confirmation Taxable Entrepreneurs through a system that is connected directly on-line with the Directorate General of Taxes

In this regard, the Director General of Taxes has issued a Circular Letter of the Director General of Taxes Number SE-02/pj./2005 dated January 19, 2005 concerning Procedures for Registration and Deletion of Taxpayer Identification Numbers and Confirmation and Revocation of Confirmation of Taxable Entrepreneurs with the E-registration system. This decision of the Directorate General of Taxes states that taxpayer registration can be done through electronic media. Based on this, the Directorate General of Taxes has issued Decision Letter Number KEP-173/PJ/2004 dated January 1, 2004 Procedures for Registration and Deletion of Taxpayer Identification Numbers as well as Confirmation and Revocation of Confirmation of Taxable Entrepreneurs with the E-registration System.

This system provides many benefits for taxpayers because with this system taxpayers no longer need to come to the tax office, so there is no need to meet the tax official face to face. Thus time and energy can be utilized for more productive activities. This system can also make things easier and faster. This is because taxpayer registration can be done anywhere and anytime, both inside and outside the country, does not depend on office hours and can be done on holidays and does not depend on the presence of tax officials (24 hours x 7 days), and is sent directly to the database of the Directorate General. Taxes with internet facilities channeled through one or several Application Service Providers (Application Service Provider, hereinafter abbreviated as: ASP)

Of course, this system cannot always be implemented properly, this is because this system is still new so there are still deficiencies. The drawbacks include in the process of using it because through the internet system, taxpayers must be careful in using this system, taxpayers must really understand how to use this system, in order to avoid mistakes in its use. Then in terms of proving for taxpayers who use this electronic service, because for taxpayers who have registered themselves through this electronic media temporarily in terms of proving it is done by submitting a Temporary Registered Certificate by way of the Taxpayer printing it himself through the e-Registration system,

Due to the large number of misunderstandings from taxpayers regarding the procedures for using this system, it is necessary to pay attention to the interests of these taxpayers by providing information about this system, namely regarding the procedures for its use; In addition, it is also necessary to pay attention to the legal protection for taxpayers so that they can guarantee certainty law for the rights of taxpayers. The legal certainty in question must be able to guarantee legal protection for taxpayers as users of electronic services, including easiness in delivery.

The fact that often occurs is that taxpayers who are users of a system experience many legal problems and sometimes these taxpayers are in a weak position and are less protected from a legal perspective. For this reason, legal certainty that can provide legal protection for taxpayers is needed.

## **B. PROBLEM**

Based on the background of the problems described above, several problems can be formulated, namely:

1. What are the fundamental changes that arise with the implementation of the e-registration system?
2. What is the Legal Protection for taxpayers who use the Electronic Registration System?
3. What obstacles arise in implementing the e-registration system?

## **C. RESEARCH METHODS**

In this study the authors used an empirical juridical approach. The juridical approach is an approach that is carried out or used as a reference in highlighting the problems of applicable legal aspects. Empirical legal research mainly examines primary data.

Research with the title of legal protection for taxpayers in carrying out registration with the e-registration system is

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<sup>34</sup> Suparmoko, Practical Research Methods, Yogyakarta: BPEF, 1991, page 1

<sup>35</sup> Soetrisno Hadi, Research Methodology, Andi Offset, Yogyakarta, 1995, Page 7

<sup>36</sup>Ronny Hanitijo Soemitro, Legal and Yurimetric Research Methodology, Ghalia Indonesia, Jakarta, 1990, page 9.

empirical research, namely research that prioritizes field research to obtain primary data.

The results of this research will be presented in a descriptive analytical report. It is descriptive in nature because the results of this study are expected to be able to describe (describe) thoroughly and systematically the legal principles, legal principles and doctrines as well as laws and regulations regarding the general provisions of tax procedures which are analytical in nature because the results of this research will be analyzed on various legal aspects that underlie and regulate legal protection for taxpayers in carrying out registration with the e-registration system

As already mentioned, the data collection in this study was obtained from library research and field research, then the following will be described one by one regarding the method of research as follows: Library research is research conducted using legal materials related to the title and issues to be studied.

### **1. Research Materials**

- a) Primary legal materials, namely binding legal materials, consist of:
  - 1) Code of Civil law
  - 2) Law Number 6 of 1983 concerning General Provisions and Tax Procedures
  - 3) Law Number 16 of 2000 concerning the Third Amendment concerning General Provisions and Tax Procedures
- b) Secondary legal materials, namely legal materials that explain primary legal materials, which consist of:
  - 1). Various library materials that discuss the general provisions of tax procedures.
  - 2). *Website*/internet which discusses e-registration
- c) Tertiary legal materials, namely legal materials that provide instructions and explanations of primary and secondary legal materials, which consist of:
  - 1) Dictionary of Dutch – Indonesian legal terms
  - 2) English-Indonesian dictionary
  - 3) The General Dictionary is the Big Indonesian Dictionary

### **2. How to Obtain data**

In this library research, document study was used, namely studying materials (materials) in the form of secondary data, both in the form of books and regulations related to research material.

Data that has been collected both from library research and from field research will be

analyzed qualitatively using descriptive methods.

1. Descriptive

Namely the method of analysis by selecting data that describes the actual in the field.

2. Qualitative

Namely a data analysis method that classifies and selects data obtained from field research according to its quality and truth, then linked with the theories obtained from the literature study so that the problems posed are obtained. In the analysis using an inductive way of thinking that is collecting research results from things that are specific then a generalization or general conclusion is drawn.

#### **D. FINDING AND DISCUSSION**

Legal protection for taxpayers here means protection for taxpayers as users of the reporting system where in using the system the rights of taxpayers must be fulfilled. Namely the right to obtain legal certainty that can guarantee legal protection for taxpayers. Currently, the private law evidentiary system still uses the provisions stipulated in the BW and HIR. In this evidentiary law, evidence in civil cases consists of: written evidence, witness evidence, presumption, confession and oath evidence (article 1866 BW or 164 HIR). UU no. 8 of 1997 does not regulate the issue of evidence, but this law has provided the possibility for mail companies that have been given the position as authentic written evidence to be secured through storage on microfilm (Article 12 of Law No. 8 of 1997). 1997). Furthermore, documents stored in electronic form (paperless) can be used as legal evidence. In addition, in Article 3 of Law no. 8 of 1997 has provided a broad opportunity to understand the evidence, namely: "financial documents consisting of records, bookkeeping evidence, and supporting data for financial administration, which is evidence of the existence of rights and obligations as well as the company's business activities". Furthermore, Article 4 of the Law states: "other documents in the form of data or writing containing information that has use value for the company even though it is not directly related to company documents". Based on this description, it seems that this Law has provided the possibility for company documents to be used as evidence.

## E. CONCLUSION

Based on the data above, it can be concluded that the government guarantees legal protection for every Indonesian citizen for data in electronic tax reporting for both individual and entity taxpayers based on Law Number 11 of 2008 concerning Information and Electronic Transactions as amended by Law Law Number 19 of 2016 (UU ITE). Apart from having to be based on the KUP Law, e-SPT and e-Filing users must also be based on the ITE Law. Based on the principle of Legal Certainty.

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## **WEBSITES**

(<http://www.kanwilpajakspecial.go.id/formulir.asp>)([http:// www.Laporpajak.com](http://www.Laporpajak.com))

(<http://www.PajakServices.com>)

(<http://www.Mitrapajak.com>)

(<http://www.Pajak.go.id>)

(<http://www.Pajakku.com>)

## **Legislation**

Code of Civil law

Law Number 6 of 1983 Concerning Tax Provisions and Procedures

Law Number 16 of 2000 concerning the Second Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures

Decree of the Director General of Taxes Number KEP-173/PJ/2004 concerning Procedures for Registration and Deletion of Taxpayer Identification Numbers as well as the Confirmation and Revocation of the Confirmation of Taxable Entrepreneurs with the E-registration System

Circular Letter of the Director General of Taxes Number SE-02/pj./2005 concerning Procedures for Registration and Deletion of Taxpayer Identification Numbers as well as the Confirmation and Revocation of the Confirmation of Taxable Entrepreneurs with the E-registration System.