

Disharmony of Certain Norm and Distribution Arrangement of Interest Reward in Indonesia Tax Law

Bakhtiar¹, Suhariningsih², Iwan Permadi³, Tunggul Anshari Setia Negara⁴

¹PhD. Candidate, Faculty of Law, Brawijaya University, Indonesia

²Professor of Agrarian Law, Faculty of Law, Brawijaya University, Indonesia

³Lecturer, Faculty of Law, Brawijaya University, Indonesia

⁴Lecturer, Faculty of Law, Brawijaya University, Indonesia

Abstract— The constitution Number 6 Year 1983 on the general regulation and tax arrangement (UU KUP 1983) believed in the self-assessment principle in tax raising method in Indonesia. Tax payers count, deposit and report the debt tax based on the tax constitution regulation. If the debt tax is bigger than the collected tax, the tax payers have not been fully paid. On the contrary, if the debt tax is smaller than the collected tax, the tax payers have a change of that. When the tax payers have experienced the tax deficiency and done the payment after some time based on the constitution, the tax payer is given the interest penalty. On the other hand, when the tax payers have the tax excess after the time limit based on the constitution, the government gives the interest for them. In the development of it, UU KUP 1983 is changed four times. In the alteration of UU KUP 1983, the regulation construction and distribution arrangement of the tax payment excess and interest reward distribution are not discussed as the self-assessment principle. Therefore, principle of equality between right and obligation of the tax payer cannot be figured out.

Keywords— Self-Assessment, Official Assessment, Interest Reward.

I. INTRODUCTION

In the constitution, Indonesia is called as a law state. Tax and other collection which are forced to the importance of the state are managed in the constitution.⁵ Tax is the shift of wealthy from the citizen to the state with no direct compensation. To avoid the statement that the shift of the wealthy is assumed as robbery, the collected tax must be based on the constitution agreed by house of representative.⁶ Thus, the government is not allowed to ask for the tax, unless it has been managed in the constitution.

The tax constitution consists of the constitution which managed the material tax law regulation and the constitution which manages the formal tax law regulation.⁵ The regulation of material tax law is managing about whoever is included in the tax (tax subject), condition, attitude, law case (tax object), and the amount of the tax (tax rate).

Formal law tax regulation manages the tax administration of tax institution and the procedure related with the right and obligation of tax payer and tax instrument (tax administrator).⁵ On the other word, formal tax law is the regulations about the procedure of shifting material tax law into reality.⁶

The constitution Number 6 Year 1983 about the general regulation and tax procedure (called as UU KUP 1983) started in 1984 implements tax collection method based on the self-assessment principle.⁵ Tax collection method based on self-assessment principle is a process of tax determination by the constitution is totally given to the tax payer to count, deposit, and report the tax based on the tax constitution regulation.

The implementation of self-assessment principle discussed on Article 12 UU KUP 1983 mentions that “Each tax payer must pay the debt tax based on the tax constitution regulation

without depending on the tax regulation letter.” In other word, a debt tax counted by a tax payer is assumed to be counted based on the constitution regulation. Therefore, tax administrator does not need to count the debt tax by launching tax regulation letter.

In alteration of UU KUP 1983, the implementation of self-assessment is still occurred. Article 12 the constitution Number 16 Year 2009 on the government regulation to change the constitution Number 5 Year 2008 about the fourth shift of constitution Number 6 year 1983 about general regulation and tax procedure into the constitution (hence, it is called as UU KUP) mentions as follows:

1. Each tax payer must pay debt tax based on the tax constitution regulation without depending on the tax regulation letter.
2. The amount of debt tax based on the announcement letter announced by the tax payer is the amount of debt tax based on the tax constitution regulation.
3. When the director general of tax gets the proof of the debt tax amount based on the announcement letter as mentioned on section 2 is wrong. General Director of tax determines the amount of debt tax.

The alteration in Article 12 UU KUP underlines and emphasizes the self-assessment principle in tax collection method in Indonesia. a tax payer who has counted the debt tax based on the tax constitution regulation is supposed to be right. However, if tax administrator gets the proof of debt tax based on the tax payer in the announcement letter, it must be wrong. A tax administrator is able to determine the amount of debt tax. In other word, a tax administrator must find the proof which mentions that the amount of debt tax in the announcement letter of a tax payer is incorrect. A tax administrator can use the authorization⁵ or through

investigation⁶ by launching the tax regulation letter or letter of claim.

In case of debt tax is bigger than paid tax; a tax payer does not fully pay. The tax payer should pay all before the announcement letter sent.⁵ The tax payer does not wait for a tax administrator to launch the tax regulation letter to pay the rest of tax. The other way, in case of debt tax is smaller than paid tax; a tax payer has the change of tax payment. The tax payer must write the letter or tax return.

If the tax payer sends the letter of tax return, the investigation should be done by a tax administrator and tax administrator must launch the tax regulation letter⁵, except if a tax payer has fulfilled the certain criteria⁶ and the tax payer who has filled the requirement⁷. The regulation of Article 17B section (1) UU KUP is not in line with the regulation of Article 12 UU KUP. Article 17B section (1) UU KUP is an official assessment principle⁸, whereas Article 12 UU KUP is directed into self-assessment principle.

II. RESEARCH METHOD

Abdul Khadir Muhammad says that normative law research examines the law drafted as a norm or principle applied in the society in the form of written law and it is seen from philosophy, theoretical, historical, comparative, structural, composition, scope, material, consistency general elaborative aspect, Article by Article, a power bounds the constitution and the used law language. Unfortunately, the implementation is not examined.⁵ Soerjono Soekanto shows the normative law research which has area of work, such as a research towards principles, system, synchronizing level, and history and law comparison.⁶

This research uses normative-juridical method by using the constitution, philosophical conceptual, and a case approach. Primary, secondary and tertiary law material related to the tax payment and interest reward distribution to the tax payer were collected and analyzed. The analysis of law material was done by a logic based on the essence of tax reform done in 1983 and changed the official assessment principle and implemented self-assessment principle in tax collection method in Indonesia.

III. RESULTS AND DISCUSSION

1. Tax Determination and Constancy

In 1983, Indonesia did a tax reformation by changing the tax constitution from the Dutch legacy into new national tax based on the Five Principle and constitution of Republic of Indonesia Year 1945. The main differences between new national tax and Dutch legacy tax are system, mechanism and view towards a tax payer. A tax payer is not assumed as an object but s/he is a subject who needs to be led and directed so that s/he wants and is able to fill his/her obligation as a good citizen.⁵

A tax payer is given a chance to do national mutual assistance through counting system, paying the debt tax, and

self-assessment. So, through this system, the implementation of tax administration is expected to be done in a good order, under control, simple, and understandable by tax payers. Besides, a tax payer is also obligated to report regularly the amount of debt tax and paid tax as mentioned in tax constitution. Hence, the system is expected to manage clearly the tax administration implementation.⁵

In the constitution of national tax resulted from reformation in 1983, the duty of tax administration does not finish or determine all announcement letters to decide the amount of debt tax and paid tax by a tax payer. The duty of administration tax based on the new national tax constitution actively involves in implementation of administration control of tax collection comprising leadership tasks, research, control, and administrative penalty implementation

In UU KUP 1983, a tax payer who has not paid the debt tax based on the annual announcement letter should pay in three months after tax year or a part of tax ends before announcement letter sent.⁵ On the contrary, a tax payer who still has a change of tax payment in an announcement letter can show the application of change return of tax payment. After a tax general director did a research and investigation, s/he declares a letter of decree about the excess of tax payment in twelve months in length since the tax payer gives the letter.⁶ Returning the change of tax payment is done in a month after the letter of the change of tax payment is determined.⁷

In alteration of UU KUP 1983, a tax payer who does not fully pay the tax must pay in total before the announcement letter sent. Otherwise, a tax payer who has the change of tax payment must request the return of the change of tax payment to a tax general director. S/he has to investigate and launch the tax regulation letter.⁵

The regulation about the change of tax payment, the investigation is done by a tax administrator and s/he has to launch the tax regulation letter not related with the self-assessment principle. The tax payer who does not fully pay the tax payment must pay in total as mentioned in the amount in a letter of announcement. On the other way around, the change of tax payment will not be returned by tax administrator. The tax payer should wait for a tax administrator to do the investigation and launch the tax regulation letter. In other word, the tax payer who does not fully paid must pay in total as mentioned in the self-assessment principle, while, the tax payer who has the change of tax payment, the return of the change should wait for the tax regulation letter launched by tax administrator (official assessment).

2. The Regulation of Returning Change of Tax Payment

The regulation and procedure of returning a change of tax payment in UU KUP 1983 as stated above is appropriate with the self-assessment principle in Article 12 UU KUP 1983, because the application of returning change of tax payment does not necessarily ask a tax administrator to launch a tax regulation letter. A tax administrator will launch the letter of regulation of returning change of tax payment after an investigation.⁵

In alteration of UU KUP 1983 in 1984⁵, 2006⁶, and 2007⁷, the self-assessment principle is not always followed in discussing the regulation and procedure of returning change of

tax payment to the tax payer. The regulation and procedure of the application of returning change of tax payment should be examined by a tax administrator and then s/he should write a letter of tax regulation to manage the debt tax.⁹ The regulation in Article 17B section (1) UU KUP is the principle of self-official because the announcement letter delivered by a tax payer based on the self-assessment principle is assumed incorrect and a tax administrator writes a tax regulation letter to determine the debt tax.

A tax payer who disagrees with the tax regulation letter is allowed to deliver the law effort such as an objection to the tax general director. If the decision of objection cannot be accepted by the tax payer, s/he can apply the appeal application to the court. If the decree in the court cannot be accepted by a tax payer, s/he can apply the re-investigation to the Supreme Court.

In the implementation of tax judicature, almost 80%, the judge has granted the request of appealing of a tax payer and instructed the obligation to the state to pay the tax payer.⁵ This can be done since the tax regulation letter launched by a tax administrator after the investigation towards the request of returning change of tax payment is not entirely correct. Otherwise, the announcement letter delivered by the tax payer is actually appropriate with the tax constitution.

3. The regulation and procedure in distributing the interest reward

In UU KUP 1983, the regulation of interest reward is only managed in Article 11 section (3) UU KUP 1983. Article 11 section (3) UU KUP 1983 mentions "If the change returning of tax payment is done after a month, the government gives the 2% of interest in a month of the delay of payment. It is valid from the time limit as mentioned in section (2) until the payment is done." The regulation of distributing the interest reward to the tax payer is meant by creating the balance between human right and obligation for the tax payer.⁵

The balance of the human right and obligation of the tax payer in the form of interest by the level of the same bank rate is until 2%. In this case, the tax payer does not fully pay the tax and does not pay in a particular time. The tax payer is given an administration penalty in the form of interest penalty. Otherwise, if the tax payer has the change of tax payment and the government does not return the change to the tax payer in a certain time, the tax payer has a right to get the interest reward of the tax returned by the government after the time limit determined by the constitution.

In the development of it, the regulation and procedure of distributing interest reward to the tax payer have changed. The last change of regulation and procedure of distributing interest reward to the tax payer is in line with Article Number 28 Year 2007 about the third change of Article Number 6 Year 1983 about the general regulation and tax procedure (called as UU KUP 2007).

In UU KUP 2007, the regulation of interest reward is given to the tax payer in six situations, such as: first, the delay of change returning of tax payment; second, the delay of tax regulation letter; third, the delay of tax regulation letter related to the evidence of investigation in the beginning of criminal case in the tax field; fourth, the change of tax payment

because the objection appealing or request of appeal or re-investigation; fifth, the change of tax payment because of the rectification of letter of decree, letter of decree of tax regulation decrement or letter or decree of tax regulation cancellation of tax regulation letter or letter of tax claim; and sixth, the change of tax payment of administration penalty related with submission of objection or appeal of the tax regulation letter.

The first situation, the regulation of interest reward is discussed in Article 11 section (3) UU KUP 2007. Article 11 section (3) UU KUP 2007 mentions:

"If the return of change of tax payment is done in a month, the government who grants the interest reward of 2% in a month of the delay of change return of tax payment is counted since the time limit as mentioned in section (2) ends until the change returns".

The second situation, the regulation of interest reward is discussed on Article 17B section (3) UU KUP 2007. Article 17B section (3) UU KUP 2007 mentions: If the letter of tax regulation is late to launch as mentioned in section (2), the tax payer is given the interest reward of 2% in a month is valid since the time limit ends as mentioned in section (2) until the letter of tax regulation is delivered.

The third situation, the regulation of interest reward is on Article 17B section (4) UU KUP 2007. This Article mentions:

"If the investigation of the evidence in a criminal case in a tax field as mentioned in section (1a) is not followed by the police investigation; it is continued with the investigation. It is not followed by the decision of a criminal case in the tax field; or it is continued by the investigation and decision of a criminal case in the tax field, but it has been decided to be free from law indictment based on the decree of the court. For the tax payer, it is launched the tax regulation letter, to the tax payer, s/he will be given an interest reward of 2% in a month. It is calculated since the period of time of 12 months as mentioned in section (1) until the launching of tax regulation letter and part of a month is calculated into a month".

The fourth situation, the regulation of interest reward is discussed on Article 27A section (1) UU KUP 2007. This Article mentions:

"If the application of objection, appeal request, or re-investigation request are granted for some or all parts as mentioned in the letter of tax regulation of less and more paid, letter of additional tax regulation, letter of tax regulation which has been paid cause the change of tax payment. The change is returned in 24 months with these provisions:

- a. For the letter of less-paid tax regulation and additional less-paid tax regulation calculated since the date of payment cause the change of tax payment

until the letter of a letter of objection is delivered, an appeal request, a re-investigation request; or

- b. For the letter of pointless tax regulation and a letter of more-paid tax regulation are calculated since the date launching of a tax regulation letter until a letter of objection, an appeal request, and a re-investigation request are delivered.

The fifth situation, the regulation of interest reward is discussed in Article 27A section (1a) UU KUP 2007. This article states:

“An interest reward as stated in section (1) is given based on the letter of rectification, letter of alleviation of tax regulation, or letter of cancellation of tax regulation granted a part or all cause the change of tax payment as the provisions follow:

- a. For the letter of less-paid tax regulation and letter of additional less-paid tax regulation is noted since the date of payment causing the change of tax payment until the letter of tax regulation alleviation or letter of cancellation of tax regulation;
- b. For the letter of pointless tax regulation and letter of more-paid tax regulation is noted since the letter of tax regulation is made until the letter of rectification is launched, letter of tax regulation alleviation, or letter of cancellation of tax regulation; or
- c. For the letter of tax claim is calculated from the date of payment causing the change of tax payment to the letter of rectification, letter of tax regulation alleviation, or letter of cancellation are made.”

The sixth situation, the regulation of interest reward is discussed in Article 27 section (2) UU KUP 2007. This Article mentions:

“An interest reward as stated in section (1) is also given as the change of payment of administrative penalty such as a fine as mentioned in Article 14 section (4) and/or the interest as mentioned in Article 19 section (1) based on the letter of administrative penalty alleviation or letter of administrative penalty abolition as the launch of letter of objection, an appeal request, or a re-visit request to grant a part or all requests of tax payer.”

The regulation of interest reward in Article 27A section (1) UU KUP 2007 is not in line with the self-assessment principle since it is based on the tax regulation letter launched by a tax administrator. Interest reward is given based on the paid tax regulation letter causing a change of tax payment. Otherwise, the change of tax payment noted in the announcement letter asked for the change is not given an interest reward because a tax administrator has launched the letter of tax regulation in 12 months from the letter of request completely accepted.⁵

The concept of interest reward in Article 27A section (1) UU KUP 2007 is not based on the principle of equality between the human right and obligation. Therefore, this provision causes a contradiction in its implementation since it is multi-interpretation.

4. A Law Implication of The Change Return of Tax Payment Regulation in UU KUP

a. The Tax Court Decree No. Put. 38691/PP/M.VI/99/2012

As explain above, the regulation of change return of tax payment in UU KUP is not in line with the implementation of self-assessment principle. In its application, the disharmony causes the unrighteous and indefinite law.

In a tax lawsuit in the court decree no. Put. 22737/PP/M.XVII/15/2010 on April 12th, 2010, the judge grants all the appeal request of a tax payer towards the decree of a tax general director no. KEP-128/WPJ.06/BD.06/2009 on March 10th, 2009 this tax lawsuit began from the annual announcement letter of a tax fee of a tax payer in 1006 (annual SPT WP in 2006) delivered by the plaintiff on April 20th, 2007 with the more-paid of tax approximately Rp. 206.025.100,00 (two hundred six million twenty-five thousand one hundred rupiahs).

In annual SPT WP in 2006, a tax payer delivers the application of change return of tax payment. The application was about the change return of tax fee in 2006 followed up by a tax administrator by doing the investigation.

After that, a tax administrator launched the letter of less-paid tax fee regulation in 2006 (SKPKB PPh in 2006) Number 00008/206/06/058/08 on April 16th, 2008 by determining the tax amount that should be fully paid about Rp. 152.094.756,00 (one hundred and fifty-twomillionninety-four thousand and seven hundred fifty-five rupiahs). A tax payer disagreed and s/he delivered an appeal request of SKPKB PPh in 2006 Number 00008/206/06/058/08 to the office of tax general director in Central Jakarta. The request was rejected by the letter Number KEP-128/WPJ.06/BD.06/2009 on March 10th, 2009.

A tax payer applied an appeal request to the tax court. Then, the judge declared the decree No. 22737/PP/M.XVII/15/2010 on April 12th, 2010 which granted all the appeal requests of a tax payer so that the tax fee in 2006 is re-calculated as the more-paid tax about Rp. 206.025.100,00 (two hundred six million twenty-five thousand one hundred rupiahs)

The more-paid of tax fee about Rp. 206.025.100,00 (two hundred six million twenty-five thousand one hundred rupiahs) was returned by a tax administrator by the letter of instruction of more-paid payment (SPMKP) on May 14th, 2010. In returning the change, a tax administrator did not give the interest of compensation to the tax payer.

In this case, a tax payer experienced a financial loss since the change of payment is not valid as when the tax payer got the less-paid tax payment. When a tax payer did a less-paid payment, s/he should fully pay the rest of the tax before the announcement letter delivered. However, when the tax payer had a change, it is calculated and reported as the tax constitution regulation. The change of tax payment is not returned and precisely investigated. Then, the letter of less-paid tax regulation by a tax administrator is not in line with the tax constitution.

Besides, the right of a tax payer of his/her interest reward dealing with the delay of returning the tax change is not written by the self-assessment principle. It is based on the tax

constitution. Otherwise, in Article 27A section (1) UU KUP; the interest reward is given as mentioned in a tax regulation letter. The content of Article 27A section (1) UU KUP is based on the official assessment principle because the debt tax is in line with the tax regulation.³⁶

In this case, a tax payer has the tax change, so the tax in the less-paid tax regulation letter is not paid. Thus, there is not more taxes to pay by the tax payer. Otherwise, the tax change written in the letter of decree and granted in an appeal request is returned and not given the interest reward.

A tax payer requests an accusation to the tax court towards the letter of decree of tax general director which rejects the letter of request of interest by the tax payer. The decree from a tax court No. 38691/PP/M.VI/99/2012 on May 10th, 2012 declared to reject the accusation request.

The judge states that a tax payer did not pay of the debt in the less-paid tax regulation letter. This causes injustice for the tax payer because the appeal request had granted the entire request and the tax payer had the change of tax payment. The corrective justice is not created because the court decree did not return the tax payer's right. This is because a tax administrator did not give the interest of compensation in the court.

b. The Court Decree No. 08454/PP/M.II/99/2006

In the appeal decree of tax court No. 06295/PP/M.II/15/2005 on September 5th, 2005, the judge granted the appeal request of tax payer. S/he has the change of tax payment about Rp. 5.759.904.942,00 (Five billion and seven hundred fifty-nine million nine hundred and four thousand nine hundred and forty-two rupiahs)

This case began from the announcement letter of annual tax fee of the tax payer in 2001 (annual SPT WP Year 2001) with the payment status about Rp 5.759.904.942,00 (Five billion and seven hundred fifty-nine million nine hundred and four thousand nine hundred and forty-two rupiahs)

In annual SPT WP 2001, the tax payer delivered the request of change return of tax fee. The request about the change return of tax fee in 2001 is followed up by a tax administrator to do an investigation.

After the investigation, a tax administrator launched a less-paid tax fee regulation letter in 2001 (SKPKB PPh Year 2001) No. 00036/206/01/022/03 on April 9th, 2003 by determining the amount of tax that should be paid about Rp. 181.829.090.070,00 (one hundred eighty-eight billion eight hundred and twenty-nine million ninety thousand and seventy rupiahs). A tax payer delivered an objection of SKPKB PPh Year 2001 No. 00036/206/01/022/03 to the tax general director.

The objection was rejected by the letter of decree no. KEP-179/WPJ.06/BD.03/2004 on June 9th, 2004. A tax payer cannot accept and deliver the appeal request to the tax court.

The tax court declared the decree No. KEP-179/WPJ.06/BD.03/2004 on September 5th, 2005 which content was to grant all the appeal request of tax payer to the tax general director no. KEP-179/WPJ.06/BD.03/2004 on June 9th, 2004 about the objection of SKPKB PPh Year 2001) No. 00036/206/01/022/03 on June 9th, 2003 by determining that in 2001 there was the change of tax payment about Rp.

5.759.904.942,00 (Five billion and seven hundred fifty-nine million nine hundred and four thousand nine hundred and forty-two rupiahs). The change of it should be returned to the tax payer.

The change of tax payment about Rp. 5.759.904.942,00 (Five billion and seven hundred fifty-nine million nine hundred and four thousand nine hundred and forty-two rupiahs) is returned by a tax administrator without the interest reward.

A tax payer delivers the accusation to the tax general director towards the letter of decree which reject the interest reward from the tax payer. The decree No. 08454/PP/M.II/99/2006 on June 30th, 2006 declares to cancel the letter of decree from the tax general director which rejects the interest reward request from the tax payer. As stated by the judge, a tax administrator is incorrect to launch SKPKB PPh Year 2001 No. 00036/206/01/022/03 on April 9th, 2003; s/he should launch the more-paid tax regulation letter.³⁷

The judge suggests giving the interest reward of the less-paid tax regulation letter which has been paid by the tax payer. It is not completely enough as mentioned in Article 11 UU KUP. Hence, a tax administrator is obligated to process the request of interest reward by the tax payer in the tax court No. 06295/PP/M.II/15/2005 on September 5th, 2005 by looking at the regulation in Article 11 section (2) and (3) UU KUP.

The regulation in Article 27A section (1) UU KUP causes the different interpretation. In this accusation, the judge states that less-paid tax regulation letter is incorrectly launched by a tax administrator should be change into a letter of more-paid tax regulation letter. Otherwise, in Article 17B section (3) UU KUP clearly mentioned that the letter of more-paid tax regulation is late to launch. It is not about the tax regulation which is late to launch.³⁸

The regulation that delivers the request of change return of tax payment should be investigated. The tax administrator should launch the tax regulation letter which is not in line with the self-assessment principle. This regulation causes the law uncertainty because some the tax regulation letters launched by the tax administrator are not appropriate with the tax constitution. When the letter of tax regulation launched by the tax administrator is incorrect, it can be defined that the change of tax payment is overdue. It is returned by the tax administrator. Therefore, the tax administrator must pay the interest reward. In brief, this regulation can decrease the income of the country from the tax sector because there is an obligation to pay the interest reward to the tax payer.

IV. CONCLUSION

As elaboration above, the change in UU KUP cause the disharmony of the self-assessment principle in tax collection method in Indonesia. In reformation era in 1983, the regulation construction and procedure of giving the interest reward is discussed on self-assessment principle and in a simple way. So, the tax payer who experienced the less-paid of tax payment and the tax payer who experienced more-paid tax payment should treat in the same way.

After reformation post in 1983, UU KUP changed four times. In its change, the change of regulation and procedure of

change return of tax payment and giving the interest reward were not discussed in line with the self-assessment principle. The tax burden handled by the tax payer is not the same. The tax payer who has less-paid tax payment and the tax payer who has more-paid tax payment are not treated in the same way. Therefore, the human right and obligation of tax payer in UU KUP is not done.

Besides, the concept and procedure of change return of tax payment and giving the interest reward which is still valid cause the different interpretation. The tax payer who has more-paid of tax payment by the appeal decree in the tax court is not always given the interest reward. The tax payer should deliver the application to the tax general director to get the interest.

In accusation decree in a tax court, the judge defines the debt tax in the letter of tax regulation should be paid since it causes the more-paid of tax payment as stated in Article 27A section (1) UU KUP. If the tax payer does not pay the letter of tax regulation, the tax payer is not given the interest reward. Otherwise, the change of tax payment in the letter of announcement granted by the appeal decree in the tax court is not given the interest reward because the tax regulation letter is not late.

On the other way, there is a judge who states that a tax payer should be given the interest reward of the more-paid tax payment in the letter or announcement granted by the decree of appeal in a tax court because the tax regulation letter launched by the tax administrator is incorrect. So, it can be defined that the more-paid tax regulation letter is lately launched. Therefore, the tax payer should be given the interest reward based on Article 11 section (2) and (3) UU KUP.

REFERENCES

- [1]. Abdul Kadir Muhammad, "*Hukum dan Penelitian Hukum*", Bandung: PT Citra Adita, 2004.
- [2]. Soerjono Soekanto, "*Pengantar Penelitian Hukum*", Jakarta: Penerbit Universitas Indonesia, 2010.
- [3]. Romli Atmasasmita, "*Imbalan Bunga Pajak*", Budisanslog.blogspot.com, downloaded at 06 December 2013.
- [4]. Republic of Indonesia, Opening of the 1945 Constitution.
- [5]. _____, 1945 Constitution.
- [6]. _____, Law Number 6 of 1983 concerning General Provisions and Tax Procedures.
- [7]. _____, Law Number 9 of 1994 concerning Amendments to Law Number 6 of 1983 concerning General Provisions and Tax Procedures.
- [8]. _____, Law Number 16 of 2000 concerning the Second Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures.
- [9]. _____, Law Number 28 of 2007 concerning Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures.
- [10]. _____, PERPPU Number 5 of 2008 concerning the Fourth Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures.
- [11]. _____, Law Number 16 of 2009 concerning the Establishment of PERPPU Number 5 of 2008 concerning the Fourth Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures.
- [12]. _____, Law Number 16 of 2009 concerning the Establishment of PERPPU Number 5 of 2008 concerning the Fourth Amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation Becoming Acts.
- [13]. _____, Decision of the Supreme Court Number 73P / HUM / 2013 dated June 30, 2014 concerning Application for Test of Metrics to Government Regulation Number 74 of 2011 concerning Procedures for the Implementation of Rights and Fulfillment of Tax Obligations.
- [14]. _____, Minister of Finance Regulation Number 226 / PMK.03 / 2013 concerning Procedures for Calculating and Giving Interest Rewards.
- [15]. _____, Minister of Finance Regulation Number 186 / PMK.03 / 2005 concerning Amendments to Regulation Number 226 / PMK.03 / 2013 concerning Procedures for Calculating and Giving Interest Rewards.