

TAX DISPUTE, RESOLUTION ON AUDIT OBJECTION, RELATED TO PPN AND DIVIDEND (EMPIRICAL STUDY ON PT. URATANI PRECISION)

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***Abstract** – Tax disputes in Indonesia are disputes or conflicts between taxpayers (individuals or business entities) and tax authorities (Directorate General of Taxes / DGT) relating to the collection, calculation, or payment of taxes. PT Uratani Precision received invitation No. UND-41/WPJ.226/2023 from the Regional Office of the Directorate General of Taxes West Java II regarding the discussion of Tax Disputes with a letter of objection regarding VAT and Dividend corrections for the 2020 financial year. The purpose of this study is to elaborate on the resolution of tax disputes over objections and PT Uratani Precision's response in implementing the objection to the tax dispute. The research method used is qualitative research method. The data processing technique used is by conducting interviews with the parties concerned, reviewing documents and conducting literature studies. The data analysis technique used is descriptive analysis. The result of this tax dispute is that the Directorate General of Taxes grants all taxpayer objections and reduces the amount of Underpaid Tax Assessment at PT. Uratani Precision..*

Keywords: Tax Dispute, VAT, Dividend.

I. INTRODUCTION

According to Law (UU) Number 7 of 2021 concerning Harmonization of Tax Regulations explains that tax is a mandatory contribution to the state owed by individuals or entities based on a law that is compelling, does not get a direct reward and is used for state purposes for the greatest prosperity of the people.

There are various types of taxes that apply in Indonesia, the types of taxes are distinguished based on the classification of institutions that collect them such as central taxes and local taxes. Tax collection carried out by the central government and entered into the state treasury nationally is included as Central Tax. Meanwhile, local tax means tax collection carried out by the local government and used as the budget of the local government concerned.

Income Tax (PPh), Value Added Tax (PPN), Sales Tax on Luxury Goods (PPnBM), Stamp Duty, Land and Building Tax (PBB) are types of Central Taxes. While the types of local taxes consist of provincial taxes, motor vehicle taxes, cigarette taxes, hotel taxes and many more.

As a personal or corporate taxpayer, has the responsibility to calculate, deposit, and report periodic or annual taxes to the tax authorities in accordance with applicable rules and regulations. However, in

practice it does not rule out the possibility of differences in calculations between personal or corporate taxpayers and the Directorate General of Taxes. So that there is a tax audit or dispute. Tax disputes can occur for various reasons, generally due to tax collection that is not in accordance with tax provisions, thus triggering differences in tax calculations or differences in interpretation of rules between tax authorities and taxpayers.

The legal product of the audit is (SKP) Tax Assessment Letter. It can be in the form of (SKPKB) Surat Ketetapan Pajak Kurang Bayar, (SKPKBT) Surat Ketetapan Pajak Kurang Bayar Tambahan, (SKPLB) Surat Ketetapan Pajak Lebih Bayar, or (SKPN) Surat Ketetapan Pajak Nihil. Settlement of tax disputes or disputes between corporate/personal taxpayers can be done by the objection process, appeal process, judicial review, and lawsuit process. If the taxpayer rejects the number of figures determined by the tax auditor, the taxpayer can file an objection process when the taxpayer has a strong basis and evidence to support the taxpayer's opinion.

PT Uratani Precision is a company engaged in manufacturing. On June 15, 2023, the West Java II Regional Office of the Directorate General of Taxes sent an invitation to discuss tax disputes No. UND- 41 / WPJ.226 / 2023 regarding the discussion of objection letters related to VAT corrections and objection letters related to dividend corrections for the 2020 financial year which resulted in an underpayment tax assessment letter (SKPKB) on the VAT. Therefore, the author is interested in further researching and elaborating on the Tax Dispute Resolution that occurred between PT Uratani Precision and the Directorate General of Taxes Auditor. From the results of this review, the author raises the title: "Settlement of Tax Disputes Over Audit Objections Related to VAT and Dividends (Case Study at PT. Uratani Precision)".

In the previous research by Devi, Q. P. (2020) found that "The examination of tax disputes at CV. X originated from a tax correction on Value Added Tax for the February 2016 period which according to the Examiner there was no competent evidence. As a result of the examination of the tax dispute, the Directorate General of Taxes issued a Tax Assessment Letter for Underpayment of Value Added Tax for the February 2016 tax period. CV. X filed an Objection Letter related to the SKPKB because it did not agree with the decision issued by the Directorate General of Taxes and the audit team because CV. X has supporting evidence and strong reasons related to VAT credits that have been recognized as Input Tax and have been reported as Output VAT by the opposite transaction".

Research of Arbiyanti, N. (2018). found that "There is a tax dispute between PT. 123 and the examiner from the Directorate General of Taxes where the cause of the value-added tax dispute begins with a difference in calculations between the taxpayer, namely PT. 123 and the inspection team for the January to December tax period in 2010. PT. 123 has reported a VAT return of Rp1,527,691,419, but the inspection team found results of Rp1,529,958,065,945, resulting in a positive correction difference of Rp2,266,983,526. PT 123 objected to the tax correction and filed an objection process. Based on the findings of the correction, the Directorate General of Taxes issued SKPKB VAT for the period of January to December 2013, and finally the company paid the tax underpayment for each period.

II. METHODS

The data collection method that the author uses is by collecting information through interviews with sources, as well as collecting documents that can later be used as documentation in this study. The type of research used by researchers is qualitative research with a quantitative descriptive approach.

The author uses data sources obtained directly from research informants. Researchers chose several sources to be interviewed in seeking information related to the problems that the author researched regarding the Settlement of Tax Disputes Over Audit Objections Related to VAT and Dividends (Case Study at PT. Uratani Precision).

III. RESULTS AND DISCUSSION

The results of the research that the author found were that there was a difference of opinion between the taxpayer and the examiner which caused the filing of objections made by the taxpayer PT Uratani Precision. After the objection response sent by the taxpayer, the examiner sent a Notice to Appear No. S-00588/SPUH/WPJ.22/2023 on Thursday, August 10, 2023 at the Workspace of the Deduction, Objection and Appeal Witness III, West Java II DGT Regional Office Building, 3rd Floor, Jalan Jend. Ahmad Yani No. 5 Bekasi 17141. 5 Bekasi 17141.

1. Objection Process of PT Uratani Precision at the Regional Office

The notice of attendance in the Notice to Appear No. S- 00588/SPUH/WPJ.22/2023 is to provide an opportunity for the taxpayer, namely PT Uratani Precision, to respond in writing according to the attached formular accompanied by books, records, data, or information that supports the description that the taxpayer has described in the response letter No. UPC-SPHP/VIII/2022.

The taxpayer disagrees with the results of the audit with the following details as follows:

	SPHP	Checking	
DPP PPN	5.285.372.610	4.638.240.619	
PPN yang harus dipungut sendiri	427.670.370	348.426.415	
Kredit Pajak	<u>318.426.416</u>	<u>318.426.416</u>	
PPN KB	109.243.954	29.999.999	
Sanksi	<u>4 1.606.035</u>	<u>10.545.000</u>	
	150.849.989	40.544.998	
STP			
Denda Pasal 7 UU KUP	500.000	500.000	
Bunga pasal 9 (2a) KUP	185.512	185.512	
Denda Pasal 14 (4) KUP	<u>6.898.914</u>	-	
VAT Picture the where the	7.584.426	685.512	Calculation according to Examiner, results of the

examination The examiner has the object of Income Tax 26 from January 2020 - December 2020 with the following details:

Table 4.4.1 Auditor's VAT Calculation:

Uraian	Koreksi (DPP)	PPh Pasal 26		Koreksi	DGT Periode Jan Des2020	SPT PPh 26	Keterangan
		Menurut Pemeriksa	Menurut Wajib Pajak				
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Jan 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Feb 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Mar 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Apr 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Mei 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Jun 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Jul 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Agu 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Sep 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Okt 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Nov 2020
Biaya Profesional Fee	25.000.000	2.500.000		2.500.000	Tersedia	Terlapor	Management Fee Uratani Labo Dec 2020
Total Koreksi	300.000.000	30.000.000		30.000.000			

The examiner is of the opinion that the correction of Income Tax Article 26 payable originated from the reclassification correction of the object of Income Tax Article 26 from the Management Services Object of Rp.2,500,000.00 to the dividend object. So that with the difference in rates between 0% services and 10% dividends resulting in correction of income tax article 26 payable of Rp.2,500,000.00. Monthly or from January to December 2020 worth Rp.30,000,000.00.

The objection process for this correction is contained in Tax Assessment Letter No. 00006/206/20/414/. 00006/206/20/414/22, 00006/204/20/414/22, S-00007/204/20/ 414/22, 00005/204/20/414/22, 00072/207/20/414/22, 00063/207/20/414/22, 00064/207/20/414/22, 00014/204/20/414/22, 00015/204/20/414/22, 00016/204/ 20/414/22, which contain the same correction, namely the correction of Income Tax Article 26 payable of Rp.2,500,000.00. .500.000,00. Monthly during 2020.

2. Tax Dispute Resolution Process

The taxpayer disagrees with the auditor's correction that considers the management service correction as a dividend because:

1. This cost is closely related to the company's operational activities. Taxpayers attach the management services agreement (Appendix 1) and the management services invoice for January 2020 (Appendix 2).
2. The taxpayer informs that Uratani Labo Co, Ltd. is not one of the shareholders of PT Uratani Precision Indonesia. Based on the AKTA of establishment of PT Uratani Precision Indonesia no. 39 dated September 14, 2012 and the latest AKTA no. 1 dated November 1, 2019, the shareholders of PT Uratani Precision Indonesia are:

Table 4.4.2 Shareholders of PT Uratani Precision Indonesia

No.	Pemegang Saham	Jabatan	Rp.
1	Uratani Shoji Co.,Ltd	Badan Hukum	9.396.240.000
2	Hideki Uratani	Komisaris	95.880.000
3	Amatsu Masanobu	Direktur	95.880.000

PT Uratani Precision explained that in the 2020 Corporate Tax Return there was a filling error in Appendix V of the 2020 Corporate Tax Return of PT Uratani Precision Indonesia (Appendix 3).

Therefore, the Audit Team's reference to Article 4 paragraph (1) letter g of the 1983 Income Tax Law, Law Number 36 of 2008 related to disguised dividends is incorrect because the payment of management services is not paid to shareholders and is not included in one of the definitions of dividends mentioned above. Taxpayers also disagree with the correction of Input VAT amounting to Rp.30,000,000.00. because the cost of Rp.300,000,000.00.

The utilization of Management Services is a service fee that the taxpayer pays to an affiliated office related to the operational activities of PT Uratani Precision. The taxpayer has paid the Foreign Service VAT at 10% and has deposited and submitted the VAT on the Foreign Service VAT and has reported it in DJP Online.

In the Notice to Appear No. S-00588/SPUH/WPJ.22/ 2023 issued by the DGT West Java II Regional Office, the points that became the examiner's correction were stated. As follows:

1. Based on the equalization test between the 2020 Annual Corporate Income Tax Return and the VAT Periodic Tax Return for January to December 2020, it is known that there is a difference in business circulation that has not been reported by the taxpayer amounting to Rp.647,131,991.00. with the following details:

Table 4.4.3 Business Circulation:

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Penjualan	WP (Rp)	Pemeriksa (Rp)	Selisih (Rp)
Ekspor	917.490.029	1.008.668.677	
Domestik	3.716.588.467	4.276.703.933	
Total	4.638.240.619	5.285.372.610	647.131.991

The taxpayer disagrees with the auditor's correction result on the following grounds:

1. Based on the general ledger equalization test and the VAT periodic return by the taxpayer, it is known that the business turnover in the 2020 Annual Income Tax Return of Rp.4,638,240,619.00 is correct.
2. There is an error in inputting the PEB value of Rp.129,775,903.00. In the VAT Return for the March 2020 period.

Based on the facts, and the results of research on the results of the examiner's equalization, it is known that the cause of the difference in business circulation between the examiner and the taxpayer is that the examiner did not calculate the adjustment journal for 2020 transactions in the general ledger, and the examiner did a double sum of the export amount. So that the results of the study cannot maintain the correction of business circulation by the examiner of Rp.647,131,991.

In the Notice to Appear No. S-00599/SPUH/WPJ.22/ 2023 issued by the West Java II DGT Regional Office, the points that became the examiner's correction were stated. As follows:

1. The taxpayer filed an objection to the SKPKB of Income Tax Article 26 with letter Number UPC/SK/016/XI/2022 dated November 23, 2022 regarding the submission of objections to the SKPKB for the period January to December 2020. That the dispute over the correction of Income Tax Article 26 payable in January 2020 amounting to Rp.2,500,000.00 originated from the reclassification correction of the object of Income Tax Article 26 Services at a rate of 0% to a dividend of 10%.

Tabel 4.4.4 SKPKB

Rincian DPP per Objek	Menurut WP	Menurut Pemeriksa	Selisih
Dividen	0	25.000.000	25.000.000
Jumlah DPP	25.000.000	25.000.000	0
PPh Pasal 26 Terutang	0	2.500.000	2.500.000

1. The taxpayer objected on the grounds that the management fee is closely related to the Company's operational activities. Payment of management services is to Uratani Labo, Ltd. (Japan) not as a shareholder of the taxpayer. In accordance with the latest deed No.1 dated November 01, 2019 and the legal basis that article 4 paragraph (1) letter g of the Income Tax Law used by the tax auditor to determine it as a disguised dividend is not appropriate because the payment of management services is not paid to shareholders and does not fall within one of the definitions of dividends.

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2. Based on Article 10 of the Agreement between the Government of the Republic of Indonesia and the Government of Japan on the Avoidance of Double Taxation and the Prevention of Evasion of Taxes relating to Taxes on Income, dividends may be taxed in the country where the entity paying the dividend is domiciled in accordance with the laws of that country, but if the recipient of the dividend is the owner who enjoys it, the tax imposed will not exceed 10% of the DPP or gross amount of the dividend. If the dividend is from an entity that during the 12 months at the end of the accounting period in which the distribution of profits is made owns at least 25% of the capital of the entity paying the dividend.
3. The Tax Auditor is of the opinion that there is no dispute related to Form DGT- (SKD) between the Tax Auditor and the taxpayer, so that the correction of dividends is subject to Income Tax Article 26 at a rate of 10% of gross income in accordance with the Indonesia Japan Treaty.

Description	Before	Add/Cancellation	After
PPh Pasal 26 Terutang	2.500.000	0	2.500.000
Jumlah	2.500.000	0	2.500.000

In the Notice to Appear No. S-00582/SPUH/WPJ.22/ 2023 issued by the DGT West Java II Regional Office, the points are almost the same as S-00599/SPUH/WPJ.22/2023 with the examiner's corrections as follows:

1. Based on the audit report made by the Tax Office Pratama Cikarang Utara, it is known that in the October 2020 period there is a correction to the tax base of Rp.25,000,000.00. That for this correction a SKPKB of Income Tax Article 26 is issued with the assessment number 00014/204/20/414/22 dated September 01, 2022 for the October 2020 tax period.
2. That based on the audit report, taxpayer objection letter, and the results of discussions with the examiner and taxpayer, it is known that the management fee of Rp.300,000,000.00 is an affiliated transaction, namely payment to Uratani Labo Co, Ltd.
3. The Tax Auditor is of the opinion that the management fee of Rp.300,000,000.00. Cannot be deducted from gross income in 2020 because it is not supported by competent evidence that proves the actual provision of services to taxpayers.
4. That the taxpayer in the objection letter argues that the fee is related to the taxpayer's business and Uratani Labo, Ltd. Japan is not a shareholder of PT Uratani Precision Indonesia.
5. The research team believes that this dispute is a dispute over the existence of an affiliated transaction in the form of a management fee of Rp.300,000,000.00. (January - December 2020) to Uratani Labo, Ltd.
6. That in the objection process, the Taxpayer has submitted supporting evidence for the reason for objection in the form of management fees. Agreement between PT Uratani Precision and Uratani Labo, Ltd dated March 1, 2019, management fee invoice from Uratani Labo, Ltd. Japan for 2020 (in Japanese) details of management fee details.
7. The research team believes that there is a special relationship between the Taxpayer and Uratani Labo, Ltd. based on the data submitted by the Taxpayer and the data obtained by the research team.
8. That the Taxpayer's reason is that Uratani Labo, Ltd. is not a shareholder of PT Uratani Precision but based on the data obtained by the research team, it is known that the entity is affiliated with the Taxpayer.

9. That according to the data and explanation, the research team still maintains the examiner's correction of the basis for the imposition of Income Tax Article 26 of Rp.25,000,000.00. Because it is in accordance with the provisions of the applicable tax legislation. Based on these considerations, the research team proposes to reject the taxpayer's objection and maintain the amount of tax accrued in SKPKB income Article 26 number 00014/204/20/414/22 dated September 01, 2022 for the October 2020 tax period a.n PT. Uratani Precision NPWP 31.589.949.2-414.000 issued by the North Cikarang Primary Tax Service Office.

3. Tax Dispute Resolution Results

The taxpayer, PT Uratani Precision, objected to the points presented by the audit team in letter No. S-00588/SPUH/WPJ.22/2023. Therefore, PT Uratani Precision authorizes the tax consultant and taxpayer bookkeeping to PT AAP Consulting Indonesia to resolve the dispute.

The proxy of the taxpayer was present on Thursday, August 10, 2023 at the Work Room of the Deduction, Objection and Appeal Section III, West Java Regional Office Building II, third floor, Jalan Jend. Ahmad Yani Number 5, Bekasi 17141.

The taxpayer's attorney attended with the following documents:

Table 4.4.6 Supporting Documents for Objection:

No	Document	Set
1	Perjanjian jasa manajemen	1 Set
2	Tagihan jasa manajemen bulan Januari 2020	1 Set
3	Bukti Pembayaran PPN Jasa Luar Negeri periode Januari 2020	1 Set
4	Fotokopi SKPKB PPN Januari 2020 No. 00069/207/20/414/22 tanggal 01 September 2022	1 Set

In connection with the 2020 tax audit process (January to December 2020). Based on the taxpayer's letter No. UPC/SK/002/X/2022 dated November 23, 2022 received by KPP Cikarang Utara regarding the taxpayer's objection to SKPKB number 00006/206/20/414/22 dated September 01, 2022 for the 2020 tax year, the following decisions are made:

1. Fully grant the taxpayer's objection in its letter number UPC/SK/002/X/2022 dated November 23, 2022.
2. Reduce the amount of tax accrued in SKPKB 00006/206/20/414/22.
3. Grant the taxpayer's objection in its letter number UPC/SK/006/XI/2022 dated November 23, 2022.
4. Reduce the amount of tax accrued in SKPKB number 00071/207/20/414/22 dated September 01, 2022 for the March 2020 tax period.
5. Grant the taxpayer's objection in its letter number UPC/SK/007/XI/2022 dated November 23, 2022.
6. Reduce the amount of tax accrued in SKPKB number 00072/207/20/414/22 dated September 01, 2022 for the April 2020 tax period.
7. Grant the taxpayer's objection in its letter number UPC/SK/003/XI/2022 dated November 23, 2022.

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8. Reduce the amount of tax accrued in SKPKB number 00068/207/20/414/22 dated September 01, 2022 for the December 2020 tax period.

In accordance with the Decree of the Director General of Taxes No. KEP-00628/NKEB/PJ/WPJ.22/2024 concerning the elimination of administrative sanctions on Tax Bills due to taxpayer requests, the following decisions are made:

1. Completely grant the application for reduction or elimination of administrative sanctions for taxpayers in its letter No. UPC/SK/004/VIII/2023 without date.
2. Delete the amount of administrative sanctions in Tax Collection Letter No. 00319/107/20/414/22 dated September 01, 2023 for April 2020.

	SPHP	Checking
DPP PPN	5.285.372.610	4.638.240.619
PPN yang harus dipungut sendiri	427.670.370	348.426.415
Kredit Pajak	<u>318.426.416</u>	<u>318.426.416</u>
PPN KB	109.243.954	29.999.999
Sanksi	<u>41.606.035</u>	<u>10.545.000</u>
	150.849.989	40.544.998
STP		
Denda Pasal 7 UU KUP	500.000	500.000
Bunga pasal 9 (2a) KUP	185.512	185.512
Denda Pasal 14 (4) KUP	<u>6.898.914</u>	-
	7.584.426	685.512

With details as

follows:

Table 4.4.7 Deletion of STP on SKPKB:

Uraian	Semula (Rp)	Dihapuskan (Rp)	Menjadi (Rp)
Pajak Kurang Bayar	0	0	0
1. Denda Psl 7 UU KUP	500.000	500.000	0
2. Bunga psl 9 (2a) UU KUP	185.512	185.512	0
Jumlah masih harus dibayar	685.512	685.512	0

Based on the results of the examination at PT Uratani Precision, the author can find that taxpayers are allowed to file objections to the issuance of Tax Assessment Letters or Tax Collection Letters which are the rights of taxpayers. Based on PMK Number 202 / PMK.03 / 2015 concerning Amendments to PMK No. 9 / PMK.03 / 2013 concerning Procedures for Submission and Settlement of Objections, the objection letter must meet the requirements, namely submitted in writing in Indonesian, stating the amount of tax owed, the amount of tax withheld, collected or the amount of loss according to the calculation accompanied by the reasons that form the basis of the taxpayer's calculation, the taxpayer is obliged to settle the accrued tax payable, and submission within 3 months from the date of sending the Tax Assessment Letter.

The Objection Letter is signed or authorized by the taxpayer, if the Objection Letter is not signed by the taxpayer then the Objection Letter can be attached with a Special Power of Attorney. The Directorate General of Taxes (DGT) gives 12 months from the date the Objection Letter is received which must contain a decision on the objection submitted. If more than the 12-month limitation period the DGT does not provide a decision, then the objection that the taxpayer submits is directly considered accepted. The decision of the Directorate General of Taxes can be in the form of granting all or part of what the taxpayer submits and can also be a complete or partial rejection, or also an increase in the amount of tax payable by the taxpayer.

IV. CONCLUSION

Based on the analysis and discussion of data regarding Tax Disputes over Audit Objections related to VAT and Dividends at PT Uratani Precision, the following conclusions are obtained:

1. The existence of a tax dispute between the taxpayer of PT Uratani Precision and the examiner begins with a field examination to provide information or clarification and explanation regarding the taxpayer's business activities, compliance with tax obligations, and bring books, records, documents attached to the Summons in the Context of Meeting in Connection with Field Examination.
2. The process of resolving Tax Disputes Objections related to SKPKB at PT Uratani Precision is carried out by taxpayers by attending the Invitation to Discuss Tax Disputes sent by the audit team No. UND- 41/WPJ.226/2023 and Invitation to Notice to Attend No. S-00588/SPUH/WPJ.22/2023 by bringing supporting documents related to taxpayer objections to VAT and Dividends corrected by the examiner.
3. The result of the settlement of the Value Added Tax and Dividend dispute objection process carried out by the taxpayer is that the Directorate General of Taxes fully grants the taxpayer's objection, reduces the amount of tax accrued in the SKPKB, and removes the amount of administrative sanctions in the Tax Collection Letter for the 2020 tax year at PT. Uratani Precision.

V. ACKNOWLEDGEMENT

The author's recommendations in this study are as follows:

1. For the company
Companies can explore more information and knowledge in managing tax risks and can increase compliance in aspects of tax regulations in Indonesia and outside customs in order to avoid audits or other tax disputes in the future.
2. For the accounting profession
The accounting profession can deepen other references in resolving tax disputes over SKPKB objections, especially related to VAT and Dividends and generally regarding other SKPKB so that they can complete the objection process smoothly and in accordance with existing tax regulations in Indonesia.
3. For academics
For further researchers, it is recommended to deepen tax regulations in Indonesia and it is hoped that researchers can collect significant interview data so that it is clearer and can be reused at any time and increase the observation time over a longer research time span so that it has better research results in research on the resolution of tax disputes over SKPKB tax dispute objections, especially on VAT and Dividend SKPKB.

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