

Functions and Reasons for Issuing General Decision Letters (SKP) and Tax Collection Letters (STP) Based on General Provisions and Tax Procedures (KUP)

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Abstract

This study aims to explain the functions and reasons for the issuance of Tax Assessment Letters (SKP), Underpaid Tax Assessment Letters (SKPKB), Additional Underpaid Tax Assessment Letters (SKPKBT), Overpaid Tax Assessment Letters (SKPLB), Zero Tax Assessment Letters (SKPN) and Tax Collection Letter (STP) based on the Law on General Provisions and Tax Procedures (KUP). Because there are still many taxpayers who do not understand why these letters were issued and many still do not know what their function is. This study uses a qualitative approach. Data collection is done through analysis, data collection, and drawing conclusions. The results of this study indicate that all types of SKP and STP are issued because there are taxpayers who report that their tax bills have been overpaid, and there are also those who, when examined, show that there are underpayments and there are also those who do not have the amount of tax owed. And based on the results of research Tax Collection Letters are issued to make tax bills and make bills for administrative sanctions in the form of fines or interest.

1. INTRODUCTION

Taxes are one of the country's largest sources of income, the allocation of which funds are mostly used to build state infrastructure, such as toll roads, high-speed trains, schools, highways and others. Most of the state budget amount also comes from tax revenues. The tax revenue earned by the state in one year is also relatively large, therefore the public's expectations of the government are very high in the use and allocation of tax income.

As recorded in data from the Central Bureau of Statistics, that Indonesia's tax revenue from 2020 to 2022 has increased.

In 2020 Indonesia's total tax revenue was 1,285,136.32 billion Rupiah, there were also revenues from domestic taxes of 1,248,415.11 billion Rupiah, income tax of 594,033.33 billion Rupiah, value added tax and sales tax on luxury goods of 450,328.06 billion Rupiah, land and building tax 20,953.61 billion Rupiah, excise duty 176,309.31 billion Rupiah, other taxes 6,790.79 billion Rupiah, international trade tax 36,721.21 billion Rupiah, import duties 32,443 revenue, 50

billion Rupiah and export taxes received revenue of 4,277.71 billion Rupiah (BPS, 2022).

Whereas in 2022 tax revenue has increased to 1,510,001.20 billion Rupiah and other tax revenues have also increased, namely domestic taxes of 1,468,920.00 billion Rupiah, income tax of 680,876.95 billion Rupiah, value added tax and tax sales of luxury goods amounted to 554,383.14 billion Rupiah, excise duty amounted to 203,920.00 billion Rupiah, other taxes amounted to 11,381.43 billion Rupiah, international trade taxes obtained amounted to 41,081.20 billion Rupiah, import duties received revenue of 35,164.00 billion Rupiah and export tax earned revenue of 5,917.20 billion Rupiah. However, the land and building tax has decreased from 2020, namely to 18,358.48 billion Rupiah (BPS, 2022).

However, until now there are still many Indonesians who are disobedient in this regard payment of taxes. Like there are still many people who do not pay land and building taxes, even the most common ones are still many residents who use vehicles whose taxes are not paid and they are found almost all the time.

At present Indonesia adheres to the principle of the *Self Assessment System*, in

which in this principle the government gives full trust to taxpayers to record, pay and report their own taxes with awareness, honesty and a sense of responsibility and by upholding legal justice which is expected to improve awareness of taxpayers on their obligations. Because the higher the compliance of taxpayers in carrying out their obligations, the higher the tax revenue will be. Vice versa, the lower the awareness of taxpayers in carrying out their obligations, the lower the tax revenue earned.

There is a negative impact from the adherence to the principle of the *Self Assessment System* in Indonesia, which opens the possibility for taxpayers to commit fraud in recording and reporting tax payments such as the occurrence of *tax evasion*, namely the taxpayer's efforts to minimize their taxes by committing tax evasion (Made Arie Wahyuni, 2011).

With the principle of the *Self Assessment System* it also opens up the possibility for taxpayers not to pay their tax obligations.

However, there are not only residents who do not pay taxes, there are also residents who pay taxes, but reporting their tax invoices is not in accordance with the actual situation so that there are differences in results resulting in overpaid or underpaid amounts.

When this happens, what the Director General of Taxes will do is issue a letter according to the problem that occurred, for example after an inspection there is an overpayment of the amount of tax bills, so the Director General of Taxes will issue an Overpaid Tax Assessment Letter (SKPLB) which will then be sent to the taxpayer who are overpaid.

There are various types of letters that are usually issued by the Director General of Taxes to address various problems that occur in the process of recording, paying and reporting taxes. Such as an Underpaid Tax Assessment Letter (SKPKB) which is issued when after an audit it turns out that the taxpayer is experiencing underpayment.

Until now there are still many citizens or taxpayers who do not know about the functions and reasons for issuing all types of

Tax Assessment Letters (SKP) and issuing Tax Collection Letters (STP), so this research will explain the functions and reasons for issuing these letters.

2. LITERATURE REVIEW

2.1 Tax

According to Law no. 28 of 2007 article 1 paragraph 1, taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for state needs for the greatest prosperity of the people (Prawiro, 2018). Tax is an important factor in the development process of any nation, especially Indonesia in taxes,

According to Ilyas & Burton (in Nasution & Aliffioni, 2018) Taxes have four functions, namely:

1. The function of budgetair is to become a source of state revenue/income to finance the state budget and other government expenditures.
2. Regular function, namely as an instrument of regulation and implementation of government policies to achieve state goals in the social, economic and other fields.
3. The function of democracy, namely taxes as a symbol of the value of mutual cooperation and from all members of society.
4. The redistributive function is a tax that emphasizes income, wealth and guarantees justice in society, including capital between countries and regions.

2.2 Income tax

Income tax (PPh) is one of several types of taxes that serve as the main unit of national authority for projects aimed at increasing racial cohesion and security. Income Tax (PPh) is carried out in accordance with Government Regulation No. 34 of 2016. Income tax is a mandatory levy imposed on individuals or a company based on the amount of income received within one year. Any transfer rights exercised by a tax will be referred to as income tax.

There is one transfer right that is specifically covered by this definition. Income

tax and Income Tax Collection as stipulated in the Regulation of the Director General of Taxes Number 30/PJ/2009 namely Transfer of Rights Due to Inheritance and grants to blood relatives in a straight line (Oktario & Oktarina, 2019).

3. METHODOLOGY

3.1 Types of research

The method used in the discussion of this study uses a qualitative descriptive research method. The purpose of this qualitative descriptive method is to understand social reality. This research method can see the world from what is seen, not seen from what people want. This method uses qualitative data to explain in descriptive order, so that it can explain the relationship between facts and the other symptoms that you want to study (Budiawan, 2022).

Qualitative research has attention that is based on general principles that form the basis for the manifestation of a meaning that comes from social and cultural symptoms or signs by utilizing culture originating from the relevant community to get an idea of certain categorizations (Burhan Bunging, 2017 :306). Based on this thought, this research is intended to seek a social reality (Budiawan, 2022).

3.2 Data collection technique

Data collection was carried out to obtain information and data managed in this study. This research uses library *research*. This research was conducted using data sources, namely secondary data. Secondary data is a source of research data obtained by researchers indirectly through intermediary media or obtained and recorded by other parties. The secondary data used in this study are several tax assessments issued, such as data on taxpayers receiving the issuance of overpaid tax assessments, underpaid tax assessments, additional underpaid tax assessments and zero tax assessments, and tax receipts. in 2020 and 2022 (Andi Rustam, 2020).

4. RESULTS AND DISCUSSION

4.1 Theory of obedience

Tax compliance is the same as the willingness of taxpayers to comply with their tax regulations. According to Gunadi (2013) "In this case it means that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, careful investigations, warnings or threats and the application of both legal and administrative sanctions" (Icha Fajriana, 2018).

According to Norman D. Nowank (Zain, 2014) quoted by Firdaus, taxpayer compliance is a climate of compliance and awareness of fulfilling tax obligations, reflected in situations where taxpayers understand or try to understand all provisions of tax legislation, fill out tax forms with clear and complete, calculate the amount of tax payable correctly and pay the tax payable on time. According to Siti Kurnia Rahayu (2010) "taxpayers' actions in fulfilling their tax obligations are in accordance with the provisions of laws and regulations and tax implementation regulations that apply in a country" (Icha Fajriana, 2018).

According to Nurmantu (2003), there are two kinds of compliance, namely formal and material compliance. Formal compliance is a situation where the taxpayer fulfills obligations formally in accordance with tax provisions. Taxpayer compliance in paying taxes formally can be seen from the aspect of awareness of taxpayers to register themselves, the timeliness of taxpayers to register themselves, pay taxes and submit SPT reporting. Material compliance covers more substantively the fulfillment of the content and spirit of tax provisions. Material compliance is a situation where the taxpayer substantively (essentially) fulfills all material provisions on taxation, namely according to the content and soul of the tax law. Measuring formal and material tax compliance is more about the awareness of taxpayers as citizens to carry out their obligations for the progress of their nation. With a high level of compliance, the income from the tax sector will increase thereby

facilitating the development of this nation. (Artika Wulan Agustin, 2020).

So if it is concluded from the opinion of experts that the theory of compliance is a taxpayer who has an obedient attitude to carry out all obligations and fulfill his taxation rights in accordance with applicable regulations. Compliance theory can be supported by other factors such as awareness and knowledge of taxpayers. The purpose of the authors to conduct this research is to find out whether the Issuance of Overpaid Tax Assessment Letters, Underpaid Tax Assessment Letters, and Additional Underpaid Tax Assessment Letters, Zero Tax Assessment Letters can be one of the factors in increasing taxpayer compliance in carrying out their tax obligations. (Icha Fajriana, 2018)

According to *Theory of Planned Behavior (TPB)* (Ajzen, 1991) the behavior displayed by individuals arises because of the intention to behave. While the emergence of behavioral intentions is determined by 3 determining factors, namely:

- a. *behavioral beliefs* , namely individual beliefs about the results of a behavior and evaluation of these results (*beliefs strength and outcome evaluation*) ,
- b. *normative beliefs* , namely beliefs about other people's normative expectations and motivation to fulfill these expectations (*normative beliefs and motivation to comply*) , and
- c. *control beliefs* , namely beliefs about the existence of things that support or inhibit the behavior that will be displayed (*control beliefs*) and the perception of how strong the things that support and inhibit the behavior (*perceived power*) .

Obstacles that arise when behaving come from within oneself and from the environment. Non-compliance with taxes is a behavior caused by individuals who arise because of the intention to behave that way (Icha Fajriana, 2018).

3.2 Research Results

3.2.1 Tax audits

Based on the Letter PMK/NO.17/PMK.03/2013 STDTD 184/PMK.03/2015 which states that a Tax Audit is a series of activities that collect and process data or evidence that is carried out objectively and professionally in accordance with audit procedures .

Whereas in article 1 paragraph 25 of the KUP Law, it is explained that a tax audit is a series of activities to collect and process data, information or evidence that is carried out objectively and professionally based on an audit standard to test compliance with tax obligations or for other purposes in order to implement provisions tax laws and regulations.

In accordance with Article 29 of the Law on General Provisions and Tax Procedures (KUP), the purpose of a tax audit is to test compliance with tax obligations and for other purposes in order to implement the provisions of tax laws and regulations.

In the purpose of tax audit there are also two scopes of audit, namely the scope of tax audit in the purpose of testing taxpayer compliance and the scope of tax audit in other purposes. As emphasized in the Decree of the Minister of Finance of the Republic of Indonesia Number 625/KMK.04/1994 concerning tax audit procedures, the two scopes have different objectives.

Within the scope of a tax audit for the purpose of testing taxpayer compliance, an inspection is carried out when:

- a. Annual Tax Return (SPT) indicates tax overpayment or loss.
- b. The Annual Notification Letter (SPT) is not submitted or is not submitted at the time specified in the Notification Letter (SPT).
- c. The Annual Tax Return (SPT) meets the criteria determined by the Director General of Taxes, as stated in the inspection criteria above.
- d. There are indications of tax obligations that are not fulfilled by taxpayers. (Budileksmana Space, 2001)

Meanwhile, within the scope of a tax audit for other purposes, a tax audit is carried out when:

- a. Issuance of Taxpayer Identification Number (NPWP) or revocation of Taxpayer Identification Number (NPWP).
- b. Issuance of Taxable Entrepreneur Identification Number (NPPKP)
- c. and confirmation or revocation of Taxable Entrepreneur Identification Number (NPPKP).
- d. Determination of the amount of tax installments in a Tax Period for new taxpayers.
- e. Taxpayers submit objections or appeals.
- f. Collection of materials for the preparation of Calculation Norms to calculate net income.
- g. Matching data or description tools.
- h. Determination of taxpayers located in certain areas, for example in areas that are classified as remote.
- i. Determination of one or more places where Value Added Tax (VAT) or Income Tax (PPh) is payable in accordance with Article 21.
- j. Implementation of tax laws and regulations for purposes other than those mentioned above (Antariksa Budileksmana , 2001).

3.2.2 Tax Assessment Letter (SKP)

Based on Law no. 28 of 2007 KUP Tax assessment letters are assessment letters which include Underpaid Tax Assessments, Additional Underpaid Tax Assessments, Zero Tax Assessment Letters, or Overpaid Tax Assessment Letters.

Tax assessment letters (SKP) have functions as:

- a. Means for making fiscal corrections to taxpayers
- b. Means for imposing tax sanctions on debt taxpayers
- c. Administrative facilities for collecting taxes
- d. Means of refunding excess tax in case of overpayment
- e. Means to notify the amount of tax payable

The reason for the SKP was issued because there was an error in filling out the SPT (Annual Determination Letter) or the discovery of unreported data .

3.2.3 Underpaid Tax Assessment Letter (SKPKB)

Underpaid Tax Assessment Letter (SKPKB) is a tax assessment letter issued to determine the principal amount of tax owed, the amount of tax credits, the amount of underpayment of principal tax, the amount of administrative sanctions and the amount still to be paid. In Article 13 of the KUP Law, which can be issued within ten years after the time when the tax becomes payable, the tax period ends, part of the tax year (Agung Retno and Joko Nur, 2011).

In the Republic of Indonesia Law Number 16 of 2009, it is stated that an Underpaid Tax Assessment Letter (SKPKB) is a letter that determines the amount of the principal tax, the amount of tax credits, the amount of underpayment of the principal tax, the amount of administrative sanctions and the amount of tax accrued. This type of tax assessment letter is issued within 5 years after the time the tax becomes payable or the tax period ends.

SKPKB has the function of correcting the amount of tax payable in accordance with a notification letter, being an administrative tool that can impose sanctions on taxpayers, and as a tool that can be used to collect taxes.

The reasons for issuing the SKPKB are as follows:

- a. SKPKB is issued when the results of an audit of the tax payable by a taxpayer show that the amount has not been paid or is underpaid.
- b. SKPKB is issued when the taxpayer does not submit the SPT according to or after the specified time limit.
- c. SKPKB is issued if the results of an examination regarding VAT and PPnBM show that excess tax differences should not be compensated for or should not be subject to a 0% (zero percent) rate.
- d. SKPKB is issued if the bookkeeping obligations are not fulfilled so that the amount of tax payable cannot be known.
- e. SKPKB is issued when the taxpayer is confirmed as a position Taxable Entrepreneur.

The sanctions contained in the Underpaid Tax Assessment Letter, namely:

1. Interest of 2% per month for a maximum period of 24 months on underpaid taxes.
2. if the SPT is not submitted within the specified time and has been reprimanded:
 - a) An increase of 50% of corporate/individual income tax that is underpaid or not paid.
 - b) An increase of 100% of underpaid or non-paid withholding or collection income tax.
 - c) 100% of the unpaid or underpaid VAT/PPnBM.
3. An increase of 100% of the unpaid or underpaid PPN/PPnBM if based on the results of an examination regarding the PPN/PPnBM it turns out that the excess tax difference should not be compensated or it should not be 0% (zero percent).
4. If the obligations of Articles 28 and 29 KUP are not fulfilled so that the amount of tax owed is not known, an increase will be received:
 - a) 50% of corporate/individual income tax that is underpaid or not paid.
 - b) 100% of the underpaid or unpaid withholding/collection income tax.
 - c) 100% of unpaid or underpaid VAT/PPnBM (Dedy Setya Utama Pandiangan, 2014).

3.2.4 Additional Underpaid Tax Assessment Letter (SKPKBT)

Additional Underpaid Tax Assessment Letter (SKPKBT) is a tax assessment letter issued to determine addition to the amount of tax that has been determined. SKPKBT is regulated in Article 15 of the KUP Law which was issued to accommodate possibilities that occur such as:

- a. The SKPKBT that has been determined is lower than the actual calculation;
- b. There is a tax return process that has been stipulated in the SKPLB which should not have been carried out;
- c. The existence of tax payable in the stipulated Zero Assessment Letter (SKPN)

turns out to be lower. (Agung Retno and Joko Nur, 2011)

SKPKBT has functions as:

- a. As a tool to collect taxes owed
- b. To correct the amount of tax payable according to the SPT
- c. As a means of imposing taxes

As stated in Article 15 paragraph 1-4 of Law no. 6 of 1983 concerning General Provisions and Tax Procedures as the third amendment to Law no. 28 of 2007, as for the reasons for the issuance of the SKPKBT, namely:

- a. SKPKBT is published within 5 years after the end of the tax period, part of the tax year, or tax year, if new data is found which results in an increase in the amount of tax payable after an audit action is carried out in the context of issuing SKPKBT.
- b. SKPKBT is issued when the amount of tax payable is added with administrative sanctions of 100% of the amount of the tax shortfall.
- c. SKPKBT is issued when the Directorate General of Taxes issues a written statement.
- d. SKPKBT can be issued plus an interest penalty of 48% of the amount of unpaid or underpaid taxes if the 5 year period has passed.

SKPKBT sanctions can be in the form of the amount of tax shortfalls payable in SKPKBT, coupled with administrative sanctions in the form of an increase of 100% (one hundred percent) of the amount of said tax shortfall. Administrative sanctions in the form of increases are not imposed if the SKPKBT is issued based on a written statement from the taxpayer at his own will, provided that the Director General of Taxes has not yet started to carry out audit actions. (Agung Retno and Joko Nur, 2011)

3.2.5 Overpaid Tax Assessment Letter (SKPLB)

Based on Law Number 28 of 2007 Article 1, an Overpaid Tax Assessment Letter (SKPLB) is a tax assessment letter that determines the amount of overpaid tax because the amount of

tax credit is greater than the tax payable or should not be payable.

Overpaid Tax Assessment Letter (SKPLB) functions as a means or tool to return the excess of a tax payment that has been made by the taxpayer. The reasons for the issuance of an Overpaid Tax Assessment Letter (SKPLB) are:

- a. It is found that the Income Tax whose amount of tax credit is greater than the amount of tax payable.
- b. When Sales Tax on Luxury Goods the amount of tax paid is greater than the amount of tax payable.
- c. When Value Added Tax in the form of the amount of tax credits is greater than the amount of tax payable.

3.2.6 Zero Tax Assessment Letter (SKPN)

In Law Number 28 of 2007 Article 1, it is stated that a Zero Tax Assessment Letter (SKPN) is a tax assessment letter that determines the principal amount of tax equal to the amount of tax credits or unpaid taxes and no tax credits.

This letter is issued when an examination has been carried out, and it is found that there is an equal amount between the amount of the tax credit and the amount of tax payable or not payable or it can be said that this letter was issued when there was no tax payment (SitiOfficial, 2022).

Zero Tax Assessment Letter (SKPN) functions as a letter that can notify taxpayers that the nominal amount paid by the taxpayer must be equal to the amount of tax payable.

Zero Tax Assessment Letter (SKPN) is issued because:

- a. After checking the amount of tax credits or the amount of tax paid is the same as the amount of tax payable or not payable and has no tax credits or no tax payments.
- b. The SKPN is issued if the income tax credit and the tax payable or not payable have the same amount and there is no tax credit
- c. The SKPN is issued if the value added tax credit and the amount of tax that is payable or not payable has equal or no tax credit.
- d. An SKPN is issued if the amount of sales tax on luxury goods is the same as the amount

of tax payable or not payable has the same amount and there is no tax credit.

3.2.7 Tax Collection Letter (STP)

Based on Law Number 28 of 2007, Tax Collection Letters are letters issued to collect tax bills or administrative sanctions in the form of interest or tax penalties to taxpayers.

Tax Collection Letter (STP) has the following functions:

- a. As a correction to the amount of tax payable according to the Taxpayer's SPT.
- b. Means of imposing sanctions in the form of interest or fines.
- c. Means of collecting taxes.

The reason for issuing a Tax Collection Letter (STP) is as follows:

- a. STP is issued when Income Tax in the current year is not paid or underpaid.
- b. From the research results, there is a lack of tax payments due to typographical errors or miscalculations.
- c. Taxpayers are subject to administrative sanctions in the form of fines or interest.
- d. Entrepreneurs who have been confirmed as Taxable Entrepreneurs, but the PKP does not make tax invoices or make tax invoices, but not on time.
- e. Entrepreneurs who have been confirmed as Taxable Entrepreneurs who do not fill out a complete tax invoice.
- f. Taxable Entrepreneurs report tax invoices not in accordance with the issuance period of the tax invoice.
- g. Taxable Entrepreneurs fail to produce and have been given Input Tax returns.

The sanctions related to the issuance of Tax Collection Letters (STP) are as follows:

- a. Administrative sanctions based on Law Number 28 of 2007 KUP Article 14 paragraph 3 namely in the form of interest of 2% per month for a maximum of 24 months calculated from the end of the tax period, until the issuance of SPT issued because Income Tax in the current year is not paid or underpaid, or misspelled and miscalculated
- b. Administrative sanctions based on Law Number 28 of 2007 KUP Article 14

paragraph 4, namely in the form of a fine of 2% of the tax base are imposed on entrepreneurs who have been confirmed as PKP, but do not make tax invoices or make tax invoices, but not on time. Or an entrepreneur who has been confirmed as a PKP who does not fill out a complete tax invoice and the PKP reports the tax invoice not according to the period of issuance of the tax invoice.

- c. Administrative sanction in the form of interest in the amount of 2% of the amount of tax refunded, calculated from the date of issuance of the Decision Letter on the Return of Overpaid Taxes until the date of issuance of STP for Taxable Entrepreneurs who fail to produce and have been given a refund of Input Tax.

5. CONCLUSION

5.1 Conclusion

Indonesia currently adheres to the principle of *self-assessment system tax collection* in which taxpayers record, pay and report their own taxes and the government places full trust in taxpayers. Tax Assessment Letters (SKP) consist of Underpaid Tax Assessment Letters (SKPKB), Additional Underpaid Tax Assessment Letters (SKPKBT), Overpaid Tax Assessment Letters (SKPLB), and Zero Tax Assessment Letters (SKPN). Tax Collection Letter (STP) is a vote issued to collect tax bills or administrative sanctions which can be in the form of interest or tax penalties to taxpayers.

5.2 Suggestion

By using the principle of *the self-assessment system*, many taxpayers commit fraud, and therefore it is hoped that the tax authorities will be more stringent and more thorough in examining reports and records made by taxpayers in order to avoid fraud by taxpayers.

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