

## ABSTRAK

Dalam dinamika perkembangan hukum dibidang perpajakan, Konsultan Pajak sebagai Kuasa Hukum Pajak banyak menghadapi permasalahan dalam menangani sengketa pajak di pengadilan Pajak. namun dalam prakteknya terdapat Kuasa Hukum Pajak dalam menangani sengketa pajak ternyata melakukan Perbuatan Melawan Hukum dengan cara mengajukan Permohonan Pernyataan Pencabutan Sengketa Pajak Tanpa izin dan Persetujuan Wajib Pajak sehingga menimbulkan beberapa implikasi hukum baik terhadap Kuasa Hukum Pajak maupun kepada Wajib Pajak selaku pihak yang dirugikan. Penelitian ini bertujuan untuk menjawab permasalahan mengenai implikasi hukum atas Perbuatan Melawan Hukum oleh kuasa hukum pajak dalam menangani sengketa pajak di pengadilan pajak berdasarkan Peraturan Perundang-undangan dan Kode Etik Konsultan Pajak Indonesia serta Bagaimanakah seharusnya Pengaturan Hukum dan Penegakan Hukum terhadap Kuasa Hukum Pajak yang melakukan Perbuatan Melawan Hukum dalam menangani sengketa di pengadilan pajak. Penelitian Tesis ini menggunakan metode penelitian yuridis normatif yang bersifat deskriptif analisis menggunakan data sekunder yang mengkaji permasalahan berdasarkan Peraturan Perundang-undangan tentang Perpajakan, KUHPerdara, dan peraturan lainnya berdasarkan pada pendekatan kasus (*Case approach*). Hasil dari penelitian ini telah diketahui bahwa *pertama*, Implikasi Hukum Terhadap Kuasa Hukum Pajak dapat dituntut Ganti Rugi Materiil dan Immateriil melalui Gugatan Perbuatan Melawan Hukum Secara Perdata beserta dapat dilakukan Pengaduan Pelanggaran Kode Etik Konsultan Pajak kepada Organisasi Ikatan Konsultan Pajak Indonesia, Sedangkan Implikasi Hukum Terhadap Wajib Pajak harus membayar Pokok Pajak ditambah kenaikan Denda 50% atas Pencabutan Banding serta dirugikan baik secara Materiil maupun Immateriil. Kemudian secara *Lex Spesialis* belum ada aturan hukum yang mengatur tentang Ruang Lingkup, Fungsi, Kewenangan, Kewajiban Sanksi dan Larangan terhadap Konsultan Pajak serta Penegakan Hukum atas Perbuatan melawan Hukum tersebut dapat dimintakan Pertanggungjawaban secara Perdata maupun Pidana beserta Pertanggungjawaban secara Etik. Seharusnya sebaiknya segera disahkan Rancangan Undang-Undang tentang Konsultan Pajak sehingga diharapkan dapat melindungi Wajib Pajak dari tindakan Konsultan Pajak yang melakukan Perbuatan Melawan Hukum agar tercipta kepastian hukum serta memberikan rasa keadilan bagi setiap Klien.

Kata Kunci : Perbuatan Melawan Hukum, *Kuasa Hukum Pajak*, *Sengketa Pajak*.

## **ABSTRAK**

*In the dynamics of legal developments in the field of taxation, Tax Consultants as Tax Lawyers face many problems in dealing with tax disputes in the Tax Court. but in practice there are Tax Lawyers in dealing with tax disputes, it turns out that they have committed acts against the law by submitting an Application for a Statement of Revocation of Tax Disputes without the permission and approval of the Taxpayer, giving rise to several legal implications for both the Tax Attorney and the Taxpayer as the aggrieved party. This study aims to answer problems regarding the legal implications of unlawful acts by tax attorneys in handling tax disputes in tax courts based on the Legislation and Code of Ethics for Indonesian Tax Consultants and how should the legal arrangements and law enforcement against tax attorneys who commit acts Unlawful in handling disputes in tax courts. This thesis research uses a normative juridical research method with descriptive analysis using secondary data that examines problems based on the Laws and Regulations on Taxation, the Civil Code, and other regulations based on the case approach. The results of this study have shown that first, the legal implications of tax attorneys can be sued for material and immaterial compensation through a lawsuit against the law in a civil manner and complaints can be made of violations of the code of ethics of tax consultants to the Indonesian Tax Consultant Association Organization, while the legal implications for taxpayers Taxes must pay the Tax Principal plus a 50% increase in Fines on the Revocation of Appeals and are harmed both materially and immaterially. Then, according to Lex Specialist, there is no legal regulation that regulates the Scope, Function, Authority, Sanction Obligations and Prohibition against Tax Consultants and Law Enforcements for Unlawful Acts, can be asked for Civil and Criminal Accountability along with Ethical Liability. The draft should be ratified immediately. Law on Tax Consultants so that it is expected to protect Taxpayers from the actions of Tax Consultants who commit Unlawful Acts in order to create legal certainty and provide a sense of justice for each Client.*

*Keywords: Legal Implications, Unlawful Acts, Tax Attorney, Tax Disputes.*