<table>
<tr><td colspan="7">Name: Collecting & Tax Judiciary</td></tr>
<tr><td colspan="2">module/course code

PJK4A602</td><td>Student workload

510 (minutes/week)</td><td>Credits (ECTS)

4.53 ECTS</td><td>Semester

VI</td><td>Frequency

Even Semester</td><td>Duration

1x per semester</td></tr>
<tr><td colspan="2"></td><td>Types of courses:

Tutorial/Lecture/ Response</td><td colspan="2">Contact hours:

150 minutes/week</td><td>Independent study

360 minutes/week</td><td>Class size X students

30 Students (S1)</td></tr>
<tr><td>1</td><td colspan="6">Prerequisites for participation
1. PJK4A201_Introduction to Legal Studies (WL)
2. PJK4A103_Tax Administration System (WL)</td></tr>
<tr><td>2</td><td colspan="6">Learning outcomes
1. Understand the legal basis, flow and procedures for tax collection and tax justice.
2. Able to analyze various problems in tax collection and tax court.
3. Able to resolve tax collection cases and tax courts.</td></tr>
<tr><td>3</td><td colspan="6">Description
This course provides a comprehensive understanding of tax collection and tax justice which includes the legal basis for tax collection, the flow and procedures for the implementation of tax collection, the function and position of the tax court in the tax justice system in Indonesia, procedural law of tax courts, the development of the judiciary in tax dispute resolution. , and criminal justice in the tax sector as well as the ability to analyze and solve tax collection and dispute cases through case studies.</td></tr>
<tr><td>4</td><td colspan="6">Subject aims/Content:
1. Introduction and Definition of Tax Collection
2. Warning Letters, Forced Letters, and Billing Orders Instantly and at the same time
3. Foreclosure
4. Auctions
5. Hostage Prevention and Hostage
6. Right to preempt tax debt
7. Installments and Deferred Tax Payments
8. MIDDLE SEMESTER EXAM
9. Expiration of Collection and Write-off of Taxes Receivable
10.Objections in the Tax Sector
11.Reduction and Elimination
12.Reduction and Cancellation
13.Tax Court
14.Appeals and Lawsuits
15.Review
16.SEMESTER FINAL EXAM</td></tr>
<tr><td>5</td><td colspan="6">Teaching methods : Lecturer presentation, Question and answer with students, Participatory discussion between lecturers and students</td></tr>
<tr><td>6</td><td colspan="6">Assessment methods : Presentation 10% Discussion 15% Task 20% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 30%</td></tr>
<tr><td>7</td><td colspan="6">Other information e.g. bibliographical references:

C.1 Mandatory</td></tr>
</table>

	1. Undang-Undang KUP (UU 1) 2. Undang-Undang PPSP (UU 2) 3. Undang-Undang Pengadilan Pajak (UU 3) 4. Undang-Undang Kepailitan dan PKPU (UU 4) X X 2 5. Peraturan Pemerintah tentang Penagihan Pajak (PP 1) 6. Peraturan Pemerintah tentang Peradilan Pajak (PP 2) 7. Peraturan Menteri Keuangan terkait Penagihan Pajak (PMK 1) 8. Peraturan Menteri Keuangan terkait Peradilan Pajak (PMK 2) 9. Peraturan Direktur Jenderal Pajak terkait Penagihan Pajak (PJ 1) C.2 Complementary 1. Pedoman Penagihan Pajak 2. PPSP (Penagihan Pajak dengan Surat Paksa), Muhammad Rusjdi, 2005, Jakarta : Indeks 3. Utang Pajak, Pemenuhan Kewajiban, dan Penagihan Pajak Dengan Surat Paksa, Marihot P. Siahaan, 2004, Jakarta : Rajawali Press 4. Manajemen Sengketa dalam Pungutan Pajak : Analisis Yuridis terhadap Teori dan Kasus, Wirawan B. Ilyas & Richard Burton, 2012, Jakarta : Mitra Wacana Media 5. Pengadilan dan Penyelesaian Sengketa di Bidang Pajak (Edisi Revisi), Y. Sri Pudyatmoko, 2009, Jakarta : Gramedia Pustaka Utama 6. Pengadilan Pajak: Upaya Kepastian Hukum dan Keadilan Bagi Wajib Pajak, Tjia Siauw Jan, 2013, Bandung : Alumni 7. Menyelesaikan Sengketa Melalui Pengadilan Pajak, Muhammad Sukri Subki & Djumadi, 2007, Jakarta : Alex Media Komputindo 8. Upaya Hukum Terkait Dengan Pemeriksaan, Penyidikan Dan Penagihan Pajak, Anang Mury K, 2011, Jakarta : Graha Ilmu 9. Resume Putusan Pengadilan Pajak PPN, Sularno, 2011, Jakarta : Indeks 10. Resume Putusan Pengadilan Pajak PPh, Sularno, 2011, Jakarta : Indeks 11. www.pajak.go.id 12. www.ortax.org