

**ANALISIS SENGKETA PAJAK ATAS BIAYA BUNGA  
PINJAMAN SESUAI SE-46/PJ.4/1995  
(STUDI KASUS PENYELESAIAN SENGKETA PT BNR  
MELALUI PERADILAN PAJAK)**

**ABSTRACT**

*Implementation of tax collection that does not comply with tax laws would cause injustice to the taxpayer community, so can cause the emergence of disputes between taxpayers and tax authorities. Therefore in Tax Dispute settlement required re-examination of a vertical ladder that is more concise.*

*In this research, the main approaches used by researches to answer the problem is approached on a case. In the case approach to consider is the ratio decidendi namely the legal grounds used by the judges to come to its decision.*

*The results of research and discussion, it can be concluded: That the Tax Court is the scope of the State Administrative Court, examining the tax disputes at the first and last, the decision is outside the authority of the General Court and State Administrative Court, the Tax Court decision may be filed for Judicial Review, and there is no regulation on legal efforts in the form of an appeal; Competence absolute tax courts include the Tax Court the duty and authority to investigate and adjudicate tax disputes.*

**Keywords :** *Tax Audit , Tax Objection, Tax Court*