

## NOVUM AND UNREVEALED DATA IN TAX DISPUTES IN INDONESIA: A LEGAL CERTAINTY PERSPECTIVE<sup>1</sup>

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Article	Abstract
<p><b>Keywords:</b> Administrative Justice; Problem-Solving; Tax; Tax Court; Tax Dispute</p> <p><b>History of Article</b> Received: September 1, 2022; Reviewed: September 1, 2022; Accepted: September 4 2022; Published: September 12, 2022;</p>	<p>The previously novum and undisclosed data are still (potentially) a problem in tax administration in Indonesia, as the facts show that there are several court decisions regarding the issuance of additional tax underpayment assessment letters (SKPKBT). It is necessary to conduct a study expected to produce legal concepts from the novum and data that were not previously disclosed to provide legal certainty to taxpayers and the state. Based on the normative juridical method, two conclusions were drawn. First, the novum arrangement and/or data that are seriously disclosed in the Elucidation of Article 15 paragraph (1) of the KUP Law, PMK Number 145/PMK.03/2012 in conjunction with PMK Number 18/PMK.03/2021, and SE-33/PJ. 31/1990 is still unclear, biased, and contains multiple meanings or provides an opportunity to be interpreted differently. Second, there is a renewal of understanding and/or understanding of novum and/or data that were not previously disclosed, which should reach the principles of propriety to act or act and propriety not to work or not to act against taxpayers and tax authorities. It is recommended that the sentence structure, wording, and use of the term novum and/or previously undisclosed data, which will later be standardized in tax laws and regulations, refer to data, documents, evidence, and parts of data, documents, and evidence. - evidence that is not used as the basis for issuing a tax assessment letter following the provisions of the legislation in the field of taxation.</p>

### 1. INTRODUCTION

There are still problems regarding new data (novum) and data that were not previously disclosed in tax administration disputes in Indonesia. However, there has been

<sup>1</sup> \*Disclaimer: This article is a private scientific study of the researcher and does not reflect the institution's opinion/policy.

an understanding of the novum and data that were not previously disclosed in several tax laws and regulations, such as Article 15 paragraph (1) Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (KUP Law) and Circular Letter of the Director General of Taxes Number SE-33/PJ.31/1990 concerning the Definition of “New Data” and “Data That Wasn't Revealed Before.”

Several facts that indicate the problem of the novum and data that were not previously disclosed are that there are still many court decisions related to the issuance of the Additional Underpaid Tax Assessment Letter (SKPKBT) issued by the Directorate General of Taxes (DGT). Several court decisions cancel the issuance of SKPKBT issued by the DGT. Tax Court Decision Number Put-42819/PP/M.VIII/17/2013 annuls the Decision of the Director General of Taxes Number: KEP- 2614/WPJ.04/2010 dated November 19, 2010, concerning the Objection of the Appellant to the SKPKBT of Sales Tax on Goods Luxury (PPnBM) Tax Period January to December 2004 Number: 00001/308/04/062/09 dated October 21-tober 2009, on behalf of PT. XXX. The panel that decided the Tax Court Decision Number Put-42819/PP/M.VIII/17/2013 concluded that the issuance of SKPKBT Sales Tax on Luxury Goods for the Tax Period January to December 2004 Number: 00001/308/04/062/09 dated October 21, 2009, did not meet the requirements for the issuance of the SKPKBT as referred to in Article 15 paragraph (1) of the KUP Law, so the SKPKBT had to be canceled. Then, the decision of the Tax Court Number PUT-49737/PP/M.VI/16/2013 annulled the Decision of the Director General of Taxes Number: KEP-514/WPJ.24/2012 dated March 27, 2012, regarding the objection to the Periodic Value Added Tax (PPN) SKPKBT. Taxes from January to December 2008 Number: 00011/307/08/641/11 dated January 24, 2011, as corrected by the Decree of the Director General of Taxes Number: KEP-00061/WPJ.24/KP.0803/2012 dated September 25, 2012, concerning Corrections On the SKPKBT and cancel the SKPKBT PPN for the January–December 2008 Tax Period Number: 00011/307/08/641/11 dated January 24, 2011. Furthermore, the Supreme Court's Judicial Review Decision No. 1424/B/PK/Pjk/2019 rejected the PK application submitted by the DGT, considering the Tax Court's decision no. 1174/WPJ.09/BD, which granted the entire appeal of PT. MAPI so that the SKPKBT set by the DGT becomes nil. In addition, there is also the issuance of SKPKBT, which has been objected to and appealed by the Taxpayer not based on a re-examination but as a follow-up to the Inspectorate General Team of the Ministry of Finance's Audit Report.<sup>2</sup>

Concerning the tax collection system in Indonesia, it is a self-assessment system. Still, the consequence of the system is that taxpayer compliance is carried out through an assessment and/or determination made by the Director General of Taxes or tax officials (Fiskus) based on Article 12 UU KUP. One basis for the decision is that tax audits must be carried out based on valid data or evidence, so in practice, not all data or proof related to the business processes of taxpayers can be requested and/or known by the tax examiner.

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<sup>2</sup> Supreme Court of the Republic of Indonesia, Judicial Review Decision Number 69 B/PK/PJK/2006, p. 3

At the same time, legal certainty is needed for taxpayers, so there is no need to repeatedly carry out tax audits on the tax year or period of a type of tax. Indeed, the principle of legal certainty requires that the norms of a legal system be determined and adhered to as much as possible. Still, the objectives of legal certainty cannot be realized if they are separated from the issuance of laws and regulations and their efficacy.<sup>3</sup> Thus, it is necessary to answer two main problems related to novum and/or data that were not previously disclosed. First, how are the applicable tax laws and regulations about novum and/or data not previously disclosed in the case of tax administration disputes in Indonesia? Second, how do the novum arrangements and/or previously undisclosed data provide legal certainty to taxpayers and the state?

## 2. METHODS

Considering the purpose of this study is to construct the applicable tax laws and regulations in terms of novum and/or data that were not previously disclosed so that the concept of novum law and/or previously undisclosed data provides legal certainty, this study is adequate. This is in line with Wignsosobroto's thinking which asserts that in the philosophy of science, normative sciences work to find benchmarks of comparison that can be used to determine whether an act or event can be judged as an act or event that can be justified or can be blamed.<sup>4</sup>

The doctrinal method, also known as the normative juridical method, uses secondary data. The secondary data used consists of primary, secondary, and tertiary legal materials. Primary legal materials are legally binding materials, consisting of applicable laws and regulations. Secondary legal materials are legal materials that can explain primary legal materials, such as books and scientific journals. Tertiary legal materials can support information on primary and secondary legal materials, such as language dictionaries and legal dictionaries.<sup>5</sup>

## 3. ANALYSIS AND DISCUSSION

### A. Prevailing Law of Novum and Unrevealed Data in Taxation

Novum and unrevealed data in taxation are regulated in the KUP Law, Minister of Finance Regulation (*Peraturan Menteri Keuangan / PMK*) Number 145/PMK.03/2012 regarding Procedures for Issuing Tax Assessment Letters and Tax Collection Letters as last amended by PMK No. 18/PMK.03/2021 concerning the Implementation of Law

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<sup>3</sup> Robert Alexy, Legal Certainty and Correctness, *Ratio Juris*, Vol. 28, No. 4, December 2015, pp. 441-451, p. 441.

<sup>4</sup> Soetandyo Wignsosobroto, *Law: Concepts and Methods*, Malang: Setara Press, 2020, p. 11.

<sup>5</sup> Soerjono Soekanto and Sri Mamudji, *Penelitian Hukum Normatif*, (Jakarta: PT. Rajagrafindo Persada, 2007), pp. 13-14.

Number 11 of 2020 concerning Job Creation in the Field of Income Tax, PPN and PPnBM, as well as General Provisions and Tax Procedures, and SE-33/PJ.31/1990.

Elucidation of Article 15 paragraph (1) of the KUP Law explains that SKPKBT is issued only if new data is found, including data that was not previously disclosed. Suppose new data is still found, including data that was not previously announced at the time of issuance of the SKPKBT and/or new data, including previously undisclosed data, which the Director General of Taxes later discovered. In that case, the SKPKBT may still be reissued. What is meant by novum or "new data" is "data or information regarding everything needed to calculate the amount of tax payable which the Taxpayer has not notified at the time of the original determination, both in the Tax Return (*Surat Pemberitahuan / SPT*) and its attachments as well as in the books of account company submitted at the time of inspection."<sup>6</sup> In addition, the new data includes data that was not previously disclosed, namely data that: "(1) was not disclosed by the Taxpayer in the SPT and its attachments (including financial statements); and/or (2) at the time of the audit for the initial determination the Taxpayer does not disclose data and/or provide other information correctly, ultimately, and in detail so that it is not possible for the tax authorities to properly apply the provisions of the tax laws and regulations in calculating the amount of tax payable."<sup>7</sup> Then, the Elucidation of Article 15 paragraph (1) of the KUP Law confirms that even though the Taxpayer has notified the data in the SPT or disclosed it at the time of the audit, if he declares it or discloses it in such a way as to make it impossible for the tax authorities to calculate the amount of tax payable correctly, the amount of tax payable is determined to be less than what it should be, this is included in the definition of data that was not previously disclosed.

Then, SE-33/PJ.31/1990 affirmed the novum and data that had not been revealed in the taxation sector. What is meant by new data is "data or information regarding everything needed to calculate the amount of tax payable which the Taxpayer has not notified the tax authorities at the time of the original determination, both in the SPT and its attachments. as well as in the company's books submitted at the time of inspection"<sup>8</sup>. Meanwhile, what is meant by "data that was not previously disclosed" are:

*"data or other information regarding everything needed to calculate the amount of tax payable, which: (1) is not disclosed by the Taxpayer in the SPT and its attachments (including the Financial Statements), and or at the time of examination or examination for the original determination of the Taxpayer. Does not disclose data and/or provide other information correctly, completely, and in detail to enable the tax authorities to apply the provisions of the legislation correctly in calculating the amount of tax payable. Even though the Taxpayer has notified in the SPT or disclosed it at the time of the*

<sup>6</sup> Elucidation of Article 15 paragraph (1) of Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations.

<sup>7</sup> *Loc.cit.*

<sup>8</sup> Point 1 Circular Letter of the Director General of Taxes Number SE-33/PJ.31/1990 concerning the Definition of "New Data" and "Data That Wasn't Revealed Previously".

*examination/audit, however, if they notify/disclose it in such a way as to make it impossible for the tax authorities to calculate the amount of tax payable correctly so that the amount of tax payable is determined to be less than what it should be”.*<sup>9</sup>

Furthermore, in Point 5 SE-33/PJ.31/1990, it is emphasized that the tax auditor must clearly state new data and/or previously undisclosed data found during the audit in the audit report resulting in the issuance of the SKPKBT to facilitate the settlement of disputes that may arise in the future (not a requirement for the issuance of an additional tax assessment letter). If Taxpayer has complied with the novum or data that was not previously disclosed, the Fiskus issues an SKPKBT along with an administrative sanction in the form of an increase of 100% (one hundred percent) of the amount of the tax deficiency, as stipulated in Article 15 paragraph (2) of the KUP Law.

Furthermore, PMK Number 145/PMK.03/2012, in conjunction with PMK Number 18/PMK.03/2021, stipulates that SKPKBT issued based on the results of the re-audit is carried out due to a written statement from the Taxpayer of his own free will as referred to in Article 15 paragraph (3) KUP Law, or based on new data which increases the amount of tax payable including data that was not previously disclosed as referred to in Article 15 paragraph (1) of the KUP Law. Article 15 paragraph (3) of the KUP Law regulates the imposition of SKPKBT without administrative sanctions of an increase of 100% (one hundred percent) if the SKPKBT is issued based on a written statement from the Taxpayer of his own free will as long as the Director General of Taxes has not started to carry out audit actions in the context of issuing the SKPKBT.

## **B. Legal Certainty Review on Taxation**

Taxes are part of public administration, so the course of organizational tax administration must be regulated based on the principles of openness, good governance, and legal certainty.<sup>10</sup> However, although the principle of transparency is a democratic value that supports citizen participation in the management of public affairs, the idea of good governance requires public administration to be transparent. For tax law purposes, the principle of legal certainty is relevant because tax authorities as public administration agents must be bound by law and subject to legality when dealing with taxpayers.<sup>11</sup> So, further understanding of legal certainty is needed concerning answering the two problem formulations in this study.

There are several thoughts on legal certainty and tax certainty. Regarding legal certainty, Avila qualifies the principle as a legal norm of the species "principle norm" because the structure and its constituent parts express and define conditions that realize

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<sup>9</sup> Point 2 Circular Letter of the Director General of Taxes Number SE-33/PJ.31/1990 concerning the Definition of "New Data" and "Data That Wasn't Revealed Previously".

<sup>10</sup> Daniel Deak, *Neutrality and Legal Certainty in Tax Law and the Effective Protection of Taxpayers' Rights*, *Acta Juridica Hungarica*, Vol. 49, No. 2, 2008, pp. 177-201, p. 184.

<sup>11</sup> *Loc.cit.*

ideals and assertiveness.<sup>12</sup> Then, Alexy emphasizes the legal certainty principle based on the ideas of Gustav Radbruch and Kant, namely specific identification and certain enforcement that is not possible without positivity, so it can be said that the two central requirements of this principle are “the ability to identify the subject matter as a legal norm,” on the one hand, and “the certain enforcement of what is identified as law,” on the other.<sup>13</sup> Furthermore, Barnes reminded us that legal certainty concerning statutory regulations is a complex and debated idea, given that there are three views on legal certainty, namely the view that statutory regulations can never be specific and the statement that legal certainty is a possible possibility. The realistic perspective can be held based on simple language, and an orthodox legal view assumes that legal certainty can be achieved only in certain circumstances.<sup>14</sup> The achievement of legal certainty about statutory regulations can be done through a prism study of the sources of doubt. The orthodox legal point of view is the most realistic among the three ideas because legal certainty is not a superficial understanding. Still, on the contrary, it depends on certain circumstances, namely on the actual situation of a legal case, on events that, in many ways, are unpredictable in advance, and something much broader and more than the provision of legal advice.<sup>15</sup>

In terms of tax certainty, Adam Smith has emphasized that certainty is one of the essential principles that must exist in tax legislation in addition to the 4 (four) tax maxims, namely equality, certainty, the convenience of payment, and economics of collection. Legal certainty is the purpose of every binding legislation in general. Legal certainty strives for the provisions in every statutory regulation to be carried out firmly and not contain double meanings or provide opportunities to be interpreted differently so that legal certainty very much depends on sentence structure, wording, and standardized terms.<sup>16</sup> Then, Demin views that the uncertainty of tax law is manifested on two sides, namely the opposing side and the positive side. Negatively, legal certainty is the negligence of legislators.

In difference, Legal certainty is a combination of specific legal means and technology that is intentionally applied in law formation and law enforcement. The negative side is the problem of defects in the tax law, which can be eliminated in the law-making process. As for the positive side, the point lies in legally specific methods, which, although relatively defined in nature, allow for a reduction in the overall level of uncertainty in tax laws.<sup>17</sup> Furthermore, Deak emphasized that the principle of tax certainty includes some formal and rich in content requirements, namely accuracy,

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<sup>12</sup> H. Avila, *Certainty in Law*, Law and Philosophy Library 114, Springer International Publishing Switzerland 2016, p. 172

<sup>13</sup> Robert Alexy, *Ibid.*, pp. 443-444.

<sup>14</sup> Jeffrey Barnes, *Sources of Doubt and the Quest for Legal Certainty*, *Legisprudence*, Vol. 2, No. 2, 2008, pp. 119-154, p. 119.

<sup>15</sup> *Ibid.*, p. 153.

<sup>16</sup> Rochmat Soemitro and Dewi Kania Sugiharti, “*Asas dan Dasar Perpajakan 1*”, Bandung: PT. Refika Aditama, 2004, p. 21

<sup>17</sup> Alexander V. Demin, *Certainty and Uncertainty in Tax Law: Do Opposites Attract*, *Laws*, Vol. 9, No. 4, 2020, available at <https://www.mdpi.com/913622>, accessed on May 21, 2022

clarity, under-standability, accessibility to general taxation norms, a reasonable balance between abstract and concrete, completeness (no fragmentation), stability tax laws, and regularizations, logical and systemic consistency of taxation norms, namely coherence (at least the absence of apparent contradictions), where each new model must be harmonized with national and international legal standards. In this case, tax certainty has the main task of finding the optimal balance between the rigidity and flexibility of tax laws and regulations, as so far, on the one hand, tax laws need to ensure predictability, regularity, and uniformity of tax laws. On the other hand, others must also ensure dynamic development, survival, and adaptability in the era of globalization and accelerated transformation.<sup>18</sup>

The existence of an understanding of legal certainty and tax certainty shows that the novum and data that were not previously disclosed will have tax certainty if the taxpayers and tax authorities have met the principles of propriety to act or act and propriety not to do or not act.<sup>19</sup> In the direction of etiquette to act/act legally, 4 (four) criteria will be attached, namely: 1) carried out in good faith to fulfill his legal obligations, unless there is force majeure or coercion or other things that make him act otherwise, 2) carried out because danger or damage or loss that may occur immediately and or cannot be avoided, 3) carried out because there is no better alternative, or if the action is not taken then there is a potential for even more significant damage or loss, and 4) done because it is pure accident.<sup>20</sup> As for the principle of propriety not to act/not act, 4 (four) criteria are attached, namely: 1) because it is a mala prohibita, 2) because it is not within the scope of its capacity so that it cannot act/act according to its professional judgment, 3) because there are still several alternative actions/other actions that are even better that do not violate the applicable laws and regulations, and 4) because they have the potential to enrich themselves/groups and/or other parties that cause financial losses to victims.<sup>21</sup>

### C. A Critical Review of Novum and Unrevealed Data in Taxation

The applicable tax laws and regulations governing the novum and data that were not previously disclosed have not provided legal certainty. The structure and constituent parts of legal certainty must bind and reveal ideals and firmness in certain circumstances, especially sentence structure, word order, and standardized terms in every statutory regulation, which must be clear, firm, and meaningless, double or allow being interpreted differently. This also applies to the notion of novum and unrevealed data in the applicable tax laws and regulations that can still be interpreted in a double way, given the

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<sup>18</sup> *Loc.cit.*

<sup>19</sup> Henry DP Sinaga, Rintis N. Pramugar, Aditya Wirawan, Reformulation of *Condtio Sine Qua Non* in the Renewal of Mens Rea Corporate Corruption in Indonesia, *International Journal of Advanced Science and Technology*, Vol. 29, No. 8, pp. 1241 – 1251.

<sup>20</sup> Henry D. P. Sinaga, and Benny R. P. Sinaga, (2018), *Reconstruction of Accountability Models in Taxation and Customs*, Kanisius, Yogyakarta, pp. 103-104.

<sup>21</sup> *Loc.cit.*

ambiguity<sup>22</sup> of the meaning of the novum and the previously undisclosed data contained in the Elucidation of Article 15 paragraph (1) of the KUP Law, PMK Number 145/PMK.03/2012 in conjunction with PMK Number 18/PMK.03/2021, and SE-33/PJ.31/1990 can be described in the following critical studies:

- a. Novum can only occur to Taxpayers who carry out bookkeeping. This means that individual taxpayers and/or corporate taxpayers who carry out records that have been issued cannot be re-examined, considering that SKPKBT can only be issued based on the results of the re-audit due to a written statement from the Taxpayer of his own free will or based on a novum or previously undisclosed data which resulted in an increase in the amount of tax payable.
- b. Corporate taxpayers who maintain books of account that have provided data, documents, and evidence that the tax auditor has requested will be exempt from re-examination or preliminary evidence examination of the tax year and/or period for which data, documents, and evidence during tax audits.
- c. The fiscus, in this case, the tax examiner, must professionally account for all data, documents, and evidence obtained from the Taxpayer during the tax audit so that there is still an increase in the amount of tax payable after the tax assessment is carried out. If there are no minutes of non-fulfillment of the borrowing of data, books, records, documents, and evidence, then the increase in the amount of tax payable is not an SKPKBT (unless disclosed by the Taxpayer). For example, the findings of the Inspectorate General of Finance or the Supreme Audit Agency of the Republic of Indonesia when conducting audits by their duties and responsibilities. Of course, there will be legal uncertainty over the third party's findings if the addition of the amount of tax payable after the tax audit is carried out is subject to SKPKB repeatedly for a type of tax and the same tax period and/or year.
- d. If there is the phrase "data, documents, and evidence that has been obtained from the taxpayer during the tax audit, the tax authorities can't calculate the amount of tax owed correctly so that in the future, it has the potential to cause the amount of tax payable to be determined to be less." Than it should be," should be proven by the tax auditor in the Audit working paper. This is in line with the Regulation of the Minister of Finance Number 184/PMK.03/2015 concerning Amendments to the Regulation of the Minister of Finance Number 17/PMK.03/2013 concerning Tax Audit Procedures which confirms that Audit activities to test compliance with tax obligations must be documented in paper form. Audit Work must provide information at least containing: Audit procedures carried out, data, information, and/or evidence obtained, tests that have been carried out, and conclusions and other necessary matters related to the Audit.

A critical review of the meaning of novum and data that were not previously disclosed contained in the Elucidation of Article 15 paragraph (1) of the KUP Law, PMK

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<sup>22</sup> Kamus Besar Bahasa Indonesia versi Daring, available at <https://kbbi.web.id/ambiguitas>, accessed on July 1, 2022. As the meaning of ambiguity refers to the existence of more than one meaning or interpretation of a word or sentence.



Number 145/PMK.03/2012 in conjunction with PMK Number 18/PMK.03/2021, and SE-33/PJ .31/1990 shows the ambiguity of meaning that causes legal uncertainty in tax enforcement, both to taxpayers and the tax authorities.

#### **D. Ideal Legal Concepts of Novum and Unrevealed Data in Indonesian Taxation**

Indeed, legal certainty is unique in regulatory universalism, predictability, and regularity and tends to be rigid and rigid. In contrast, a business that cannot be separated from taxes must be flexible and dynamic in the current era of globalization and full of transformation so that the idea of tax certainty in terms of novum and data that was not previously disclosed should include the principles of propriety to act or act and propriety not to act or not to act so that they are ideal in the formation and implementation of tax administration in Indonesia. Ideally, the concept of novum law and previously unrevealed data reach out to the principles of propriety to act or act and propriety not to work or not act. The brief explanation is described as follows.

- a. *A reflection of good faith and the best alternative in avoiding losses to taxpayers and the state, the tax authorities must still act based on the tax laws and regulations.*

This means that the meaning of novum and data that were previously undisclosed should refer to the certainty (law) that must exist in the end for taxpayers, even though the principle of justice towards the state wants its meaning not to be rigid and can be applied to SKPKBT more than once, as the novum principle in The review is interpreted from the Constitutional Court Decision Number 34/PUU-XI/2013. Because if Fiskus issue the SKPKBT many times against the Taxpayer, it will cause the Taxpayer to repeatedly file objections, appeals, and reconsideration of each SKPKBT. Of course, there will be different levels of authority to apply legal values between judges (in this case, tax judges) and fiscus, considering that tax judges highly uphold justice in their decisions. In contrast, the fiscus must determine taxes based on legal certainty, in this case, referring to evidence that follows the tax laws and regulations as Article 23A of the 1945 Constitution of the Republic of Indonesia has formulated that tax collection must be based on the law. In addition, the issuance of SKPKBT if there is a novum and data that were not previously disclosed does not reflect the good faith of the state towards taxpayers who were found during the re-examination or re-examination due to an error in issuing the SKPKB or the taxpayer's error in notifying the taxpayer. SPT or disclose at the time of research/examination in such a way that there is an overpayment. However, due to the Elucidation of Article 15 paragraph (1) of the KUP Law, PMK Number 145/PMK.03/2012 in conjunction with PMK Number 18/PMK.03/2021, and SE-33/PJ.31/1990 has confirmed the novum and data that were not previously revealed in the context of a re-examination that will issue SKPKBT. This understanding should not reflect excellent and true intentions but be the best alternative for taxpayers.

- b. *It should not be done because it is a prohibition based on the tax law (mala prohibita) and/or it is not following the professional judgment of professionals who are competent in calculating the actual tax.*

The definition of novum and data which was not previously disclosed in the Elucidation of Article 15 paragraph (1) of the KUP Law, PMK Number 145/PMK.03/2012 in conjunction with PMK Number 18/PMK.03/2021, and SE-33/PJ.31/1990 implies that the tax auditors and/or tax consultants, as well as accountants hired by Taxpayers, have no consequences in terms of expertise in calculating the actual tax considering the results are only for the Taxpayer through re-examination and the issuance of SKPKBT which can be repeated. Likewise, regarding the findings of other institutions authorized in financial matters, such as the Inspectorate General of Finance or the Supreme Audit Agency, which recommends SKPKBT, taxpayers can still file objections, disputes, or tax claims. Suppose, in the future; the Taxpayer wins over the objection or appeal, or reconsideration he has submitted. In that case, these agencies will have no legal consequences for issuing the SKPKBT they recommend. Like every action that is not based on laws and regulations and is not based on professional judgment, it must have legal consequences for the professionals involved in the novum and data that were not previously disclosed, not only legal matters for taxpayers who have to pay. the amount of tax payable is determined due to the existence of less tax than it should be.

c. It should not be done.

This refers to several things, such as better alternatives that do not violate the applicable laws and regulations and avoid attempts to enrich oneself/groups and/or other parties that cause harm to the state. That is, the notion of novum and previously undisclosed data should not be misused by certain parties, causing losses to state revenues from the tax sector. For example, a Taxpayer who has provided all documents, data, and evidence during the tax audit, but it turns out that the amount of tax payable is determined to be less than what should be Rp. 100 billion. However, due to "something," the particular Taxpayer and the tax inspector agreed that the tax is only Rp. 10 billion, by conditioned in such a way as to the notification of the examination results, the minutes of approval of the examination results, and other examination results documents. However, in the following years, there were complaints from sure 'whistle-blowers' about the occurrence of this "deal." Of course, with the meaning of novum and data that were not previously disclosed in the Elucidation of Article 15 of the KUP Law, the Taxpayer will be released for re-examination, even if other criminal acts can be proven (for example, corruption), considering that legally the taxpayer has given all evidence, documents, and data during the examination. Thus, there should be a renewal of the meaning of novum and previously undisclosed data, documents, and evidence and/or parts of data, documents, and evidence other than the tax assessment letter issued in the audit.

#### 4. CONCLUSION

This study yields two conclusions. First, the definition of novum and/or data that was not previously disclosed in the case of tax administration disputes in Indonesia has been regulated in the Elucidation of Article 15 paragraph (1) of the KUP Law, PMK Number 145/PMK.03/2012 in conjunction with PMK Number 18/PMK .03/2021, and SE-33/PJ.31/1990. However, this regulation does not provide legal certainty because the sentence structure, wording, and use of terms standardized in the laws and regulations are unclear, unclear, and contain multiple meanings or provide opportunities to be interpreted differently. Second, the novum arrangement and/or data previously undisclosed that provide legal certainty to taxpayers and the state should reach out to the principles of propriety to act or act and propriety not to work or not to work, both to taxpayers and taxpayers. Fiscus who enforces tax law. It is recommended that the sentence structure, wording, and use of the term novum and/or previously undisclosed data standardized in tax laws and regulations refer to data, documents, evidence, and/or parts of data, documents, and proof that are not used as the basis for issuing a tax assessment letter following the provisions of the legislation in the field of taxation.

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