

**THE TAX CONSULTANT LAW IN INDONESIA: A COMPARATIVE
STUDY WITH AUSTRALIA AND THE UNITED STATES**

UNDERGRADUATE THESIS



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**FACULTY OF LAW
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ADMINISTRATIVE LAW**

2019

APPROVAL PAGE

**THE TAX CONSULTANT LAW IN INDONESIA: A COMPARATIVE STUDY
WITH AUSTRALIA, AND THE UNITED STATES**

Undergraduate Thesis

**This undergraduate thesis is submitted as one of the requirements to obtain the
degree of Bachelor of Laws at the Faculty of Law Universitas Muhammadiyah
Yogyakarta**



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Advisor

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ENDORSEMENT PAGE

THE TAX CONSULTANT LAW IN INDONESIA: A COMPARATIVE STUDY WITH AUSTRALIA, AND THE UNITED STATES

This Undergraduate Thesis has been defended in front of the board of Examiners

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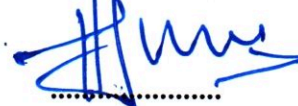
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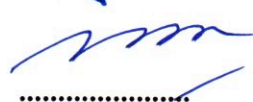
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DECLARATION PAGE

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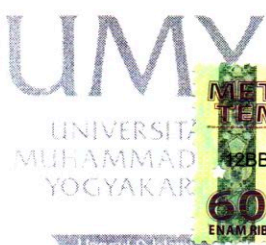
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I hereby declare that this undergraduate thesis content is truly the work of my own and I did not do plagiarism or quotation in ways that are inconsistent with the prevailing ethnic in the scientific community.

On this statement, I am ready to bear the risk/any sanctions imposed to me in accordance with applicable regulations, if in the future is found a breach of scientific ethics, I am willing to accept the sanctions.

 Yogyakarta, July 11, 2019

Fildzah Lutfiyani

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MOTTO PAGE

Do not let your difficulties fill you with anxiety, after all, it is only in the darkest nights that the stars shine more brilliantly

(Ali Ibn Thalib RA)



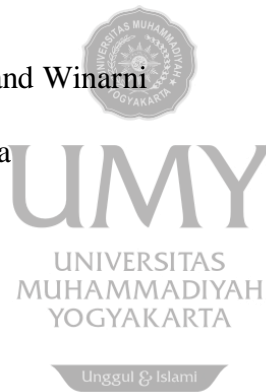
DEDICATION

Alhamdulillahirabbal'alamin

By expressing the gratitude to Allah SWT for the blessing of ease and fluency in completing this undergraduate thesis, I dedicate to those whom beloved:

1. My Parents, Supriyono and Winarni

2. My sister, Riska Amalina



FOREWORD

Assalamualaikum Wr. Wb

Alhamdulillah rabbil'alam, all praises belong to Allah, the Lord of the universe, the Most Gracious, the Almighty, who has given His blessing and guidance, as well as sholawat and greeting to convey to the Prophet Muhammad SAW which has become the perfect suri tauladan for the writers and muslims in the world.

Writing this thesis is one of the requirements to obtain a bachelor's degree in the program study of legal science in the Faculty of Law at Universitas Muhammadiyah Yogyakarta. The title of the undergraduate thesis is **“THE TAX CONSULTANT LAW IN INDONESIA: A COMPARATIVE STUDY WITH AUSTRALIA, AND THE UNITED STATES”**.

The writer realizes that in writing this thesis there were many parties who have helped and guided her in completing this thesis, thus on this occasion the writers would like address special thanks to:

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5. IPOLians batch 2015.
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Yogyakarta, July 11, 2019

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Indonesia

Article 23A of the 1945 Constitution

Law Number 16 year 2009 about Decision of Government Lieu of Law Number 5 year 2008 about The Fourth Amendment of Law Number 6 year 1983 about General Requirements and Tax Procedure

Law Number 74 year 2011 about Implementation Procedures of Tax Compliance Rights and Duties

Minister of Finance Regulation No. 111/PMK.03/2014 about Tax Consultant

Minister of Finance Regulation No. 22/PMK.03/2008 about Requirements and Implementations of Rights and Duties of Power of Attorney

Australia

Tax Agent Services Act 2009

The United States

Treasury Department Circular No.230 about Regulations Governing Practice before the Internal Revenue Service

Title 26 of Internal Revenue Part 300 about User Fee

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ABSTRACT

Since the changes of self-assessment system of Indonesia in 1983, the taxpayer is given an amount of tax compliance by their selves in order to follow the prevail regulation of taxation. During the fulfillment of self-assessment system, the lack of taxpayer's education about the new system and taxation tends to be a risk being misled and misinformed, so that the role and regulation of tax consultant profession is needed which affects the ethics and services to the taxpayer. Under this undergraduate thesis, the writer would like to know how Indonesia regulate the tax consultant profession and the comparative study with Australia and the United States which have the same tax collection system. The research is aimed to understand prevailing tax consultant regulation in Indonesia, compare with Australia, and the United States legislation. The research uses normative legal research method to solve the problem. The data is conducted by descriptive qualitative design which takes the information related to the research matters to represent and emphasize the discussion. The result shows that there are several similarities and differences of Indonesia, Australia, and the United States tax consultant legislation. The type of Indonesia legislation is Minister of Finance Regulation, meanwhile the others are in the form of an Act, which is also imply the different content of professional regulation.

Keywords: *Tax Consultant Profession; Tax Consultant Regulation; Comparative Study*