

CHAPTER FIVE

CONCLUSION AND RECOMMENDATION

A. Conclusion

1. The tax consultant regulation in Indonesia is not in the form of an Act but in the form of Minister of Finance Regulation. Furthermore, there are no other regulations which regulate specifically about the profession.
2. Compare with Australia and the United States, the tax consultant profession in Indonesia has a similarity which is needed to get the written certification and practice license. Meanwhile, compare with Australia and the United States, Indonesia has a different form of regulation, there is no Code of Ethics and Civil Liabilities in Indonesia Legislation, and also has no specification or classification of the tax practitioner.

B. Recommendation

1. In order to have better regulation, it is not an urge to alter the form of regulation, and shall regulate more specific about the profession.
2. Compare with Australia and the United States, Indonesia shall adopt some of the content of the regulation such as inserting the code of professional conduct, civil liabilities, and specification work of the profession in order to have a better regulation based on the public necessity.