



University Name	:	HASANUDDIN UNIVERSITY
Faculty Name	:	FACULTY OF LAW
Department Name	:	ADMINISTRATIVE LAW
Study Program Name	:	UNDERGRADUATE LEGAL STUDIES

SEMESTER LEARNING PLAN (SLP)					
COURSE	COURSE CODE	CSU	STATUS	DEPARTMENT	SM
TAX LAW	230B1423	3	COMPULSORY (FACULTY)	Administrative Law	IV
AUTHORIZATION	LECTURER		Vice Dean of Academic and Development		
	Signature		Signature		
	Prof. DR. M Djafar Saidi., S.H.,M.H		Prof. Dr. Ahmadi Miru, SH, MH		
Expected Learning Outcomes (ELOs)					
K.4.	Demonstrate mastery of substantive laws (criminal law, civil law, international law, State Administrative Law, constitutional law)				
G.1.	Ability to think critically, logically and systematically				
G.3.	Ability to work individually and collectively				
S.1.	Ability to conduct legal research to construct legal arguments				
K.2.	Demonstrate a basic understanding of basic laws				
Learning Goals					
After studying this course, students demonstrate a mastery of the normative concepts of tax law and able to take decisions in solving the case of tax law in the state and nation.					

Short Description of The Course

This course studies the normative concepts of tax law and its relations with tax officials as the party enforcing the tax law

References:

- 1 Muhammad Djafar Saidi, 2009; Perlindungan Hukum Wajib Pajak Dalam Penyelesaian Sengketa Pajak, Penerbit Rajawali Pers, Cetakan kedua, Jakarta;
- 2
- 3 Muhammad Djafar Saidi, 2013; Hukum Acara Peradilan Pajak, Penerbit Rajawali Pers, Cetakan kedua, Jakarta.
- 4 Muhammad Djafar Saidi, 2014; Pembaruan Hukum Pajak, Penerbit Rajawali Pers, Edisi Revisi, Cetakan keempat, Jakarta;
- 5
- 6 Rochmat Soemitro, 1991; Pajak Ditinjau Dari Segi Hukum, Penerbit PT Eresco, Cetakan kedua, Bandung.
- 7 Rochmat Soemitro, 1992; Pengantar Singkat Hukum Pajak, Penerbit PT Eresco, Cetakan kedua, Bandung.
- 8
- 9 Santoso Brotodihardjo, 1995; Pengantar Ilmu Hukum, Penerbit PT Eresco, Cetakan keempat, Bandung.

Meeting Number-	Expected Final Ability / Learning Goal	LEARNING MATERIAL	LEARNING METHODS	Indicator/Assessment Criteria	Weight
(1)	(2)	(3)	(4)	(5)	(6)
1	Students are able to understand the definition, sources of law, legal basis, position, and scope of tax law as positive law.	<ol style="list-style-type: none"> 1. Definition of tax law; 2. Sources of tax law; 3. Basic tax law; 4. The status of tax law; 5. Scope of tax law. 	Interactive Lecture	Participation in the ability to know the definition, sources, basis, position, and scope of tax law as a positive law.	5%
2.	Students are able to identify the definition of tax and classification of each	<ol style="list-style-type: none"> 1. Definition of Tax. 2. Taxes in a general definition and specific definition; 3. State tax and local tax; 4. objective tax and subjective tax; 5. Direct and indirect tax; 	Interactive Lecture	Ability to express the definition of tax and the classification of tax	5%
3.	Students are able to identify the taxpayer, his rights and obligations, and the change of taxpayer's position.	<ol style="list-style-type: none"> 1. Understanding the subject of tax and taxpayer. 2. Change of taxpayer status <ol style="list-style-type: none"> a. Taxpayers b. Heir c. Attorney 3. The rights and obligations of the taxpayer 	Interactive Lecture	Ability to express opinions about taxpayer, their rights and obligations and the change in taxpayer position.	5%
4.	Students are able to know tax objects, taxable objects, non taxable objects, and tax objects that are exempt from taxation.	<ol style="list-style-type: none"> 1. Definition of tax object. 2. Taxable objects. 3. Object is taxable. 4. Objects that are exempt from taxation. 	Interactive Lecture	Ability to describe tax objects, taxable objects, non-taxable objects, and tax objects are exempt from taxation.	4%

5.	Students are able to know the legal substantive relevant with tax collection, including the basis, jurisdiction, and the covering system.	<ol style="list-style-type: none"> 1. Definition of tax collection. 2. Basis of tax collection. 3. Jurisdiction of tax collection. 4. Tax collection system. 	<ol style="list-style-type: none"> 1. Interactive Lecture 2. Class Discussion 	Participation in the discussion for suitability opinion of the tax official, including the basis of the jurisdiction, and the covering system	5%
6.	Students are able to identify tax rates and functions as well as their positions in the Tax Law	<ol style="list-style-type: none"> 1. Definition of tax rates. 2. Function of tax rates. 3. Tax rates in the Tax Law. 	<ol style="list-style-type: none"> 1. Interactive Lecture 2. Class Discussion 	Participation in the discussion for suitability opinion of tax rates	3%
7.	Students are able to know and identify the definition, arisal and end of of tax debt.	<ol style="list-style-type: none"> 1. Definition of tax debt; 2. Arisal of tax debt; 3. The ending of the tax debt. 	<ol style="list-style-type: none"> 1. Interactive Lecture 2. Class Discussion 	Participation in the discussion for suitability opinion of tax debt	3%
8	Students are able to understand the tax officials, including the authorities, obligations, and restrictions that impacted on legal sanctions.	<ol style="list-style-type: none"> 1. Definition of tax officials. 2. Scope of tax officials. 3. Authority, obligation, and prohibition of tax officials. <p>Legal sanctions on tax officials.</p>	<ol style="list-style-type: none"> 1. Interactive Lecture 2. Class Discussion 	Ability to discuss tax officials, including the authorities, obligations and restrictions that impacted on legal sanctions.	8%
9.	Students are able to identify the substance of the examination as well as the obligations and authority of the tax auditor along with the rights and obligations of taxpayer	<ol style="list-style-type: none"> 1. Definition of inspection. 2. Purpose of inspection. 3. Scope of inspection. 4. Object of inspection. 5. Taxpayer rights and obligations. 	<ol style="list-style-type: none"> 1. Interactive Lecture 2. Class Discussion 	Participation in the discussion on the appropriateness of opinions on the tax inspection conducted by tax inspectors on taxpayer.	7%

10 – 11.	Students are able to differentiate regular billing, outright and simultaneous billing, as well as forceful billing.	<ol style="list-style-type: none"> 1. Definition of tax collection; 2. State's prior rights 3. Regular Billing; 4. Outright and simultaneous billing; 5. Forceful billing; 6. Forceful billing action 	<ol style="list-style-type: none"> 1. Interactive Lecture 2. Class Discussion 	Participation in the discussion for suitability opinion of tax billing including forced billing action.	10%
12 - 13.	Students are able to identify and understand tax disputes and distinguish them from state administrative disputes.	<ol style="list-style-type: none"> 1. Definition of tax disputes. 2. Arisal of tax disputes. 3. Tax disputes is not a state administration disputes. 4. Scope of tax disputes; <ol style="list-style-type: none"> a. Objection b. Appeal c. Lawsuit d. Judicial review 	<ol style="list-style-type: none"> 1. Interactive Lecture 2. Class Discussion 	Ability to discuss tax disputes and differentiate with state administrative disputes.	10%
14.	Students are able to identify and understand the tax amnesty implemented by the state	<ol style="list-style-type: none"> 1. Definition of tax amnesty. 2. Sources of law and legal basis of tax amnesty. 3. The principle and purpose of tax amnesty. 4. Tax amnesty requirements. 5. The legal consequences of tax amnesty. 	<ol style="list-style-type: none"> 1. Interactive Lecture 2. Class Discussion 	Ability to discuss the tax amnesty implemented by the state	5%
15.	Students are able to identify and understand tax crimes as a specific criminal act.	<ol style="list-style-type: none"> 1. Definition of tax crime. 2. Perpetrators of tax crime. <ol style="list-style-type: none"> a. Intellectual dader b. Dader c. Inclusion 3. Inspection of preliminary evidence 4. Investigation and prosecution 5. Criminal sanctions 	<ol style="list-style-type: none"> 1 Interactive Lecture 2 Class Discussion 	Ability to discuss tax crime as a specific criminal act.	5%
16		Final test	Written Examination		25%