

ABSTRACT

This study aimed to explore the chronology of the case of PT Surya Alam Tunggal (PT SAT) with Penelaah Keberatan (PK) Standard Operating Procedures (SOP) Directorate General of Taxation. Moreover, this study also aimed to explore the motivational factors occurrence of tax fraud committed by Gayus Tambunan.

This study was conducted with qualitative methodes through dialogue-hermeneutic approach. Data were obtained through in-depth interview by informants who have a prejudice on the object under study and observation within the Directorate General of Taxation . Validity and reliability of the research is done by triangulation, member checking as well as the audit trail.

The results showed that three informants agreed that what has been done by Gayus is in accordance with the SOP. As a prove, there are no flow of funds to the account of Gayus and there are other major cases that would otherwise be disclosed by law enforcement in this country. Controversy occurred when the Supreme Court handed down a verdict to criminalize Gayus on charges of tax fraud in the case of tax refunds. Can not be denied that the slide PT SAT to justice is a strong political case. In addition, the results also showed that psychoanalytic theory, differential association theory, rational choiche theory, GONE theory and fraud triangle was able to explore the motivational factors of tax fraud committed by Gayus Tambunan.

Key Word :Tax Fraud, Gayus Tambunan, PT Surya Alam Tunggal, psychoanalytic theory, differential association theory, rational choiche theory, GONE theory and fraud triangle

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