

PRINSIP KEADILAN DALAM SENKETA PAJAK PENGHASILAN BADAN  
ATAS BIAYA PROMOSI AKIBAT BENTURAN FORMALITAS  
ADMINISTRASI DAN SUBSTANSI KEGIATAN

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**ABSTRAK**

Penelitian ini mengkaji sengketa Pajak Penghasilan (PPh) Badan atas biaya promosi yang kerap muncul akibat benturan antara formalitas daftar nominatif sebagaimana diatur dalam PMK 02/PMK.03/2010 dan substansi biaya yang secara nyata dikeluarkan untuk kegiatan memperoleh, menagih, dan memelihara penghasilan (3M) berdasarkan Pasal 6 UU PPh. Penelitian ini bertujuan: (1) menganalisis pengaturan serta penerapan syarat formal daftar nominatif atas biaya promosi; dan (2) menilai penerapan prinsip keadilan oleh Hakim Pengadilan Pajak dalam sengketa biaya promosi akibat ketidaklengkapan daftar nominatif.

Penelitian ini merupakan penelitian yuridis normatif bersifat deskriptif, didukung wawancara narasumber. Analisis dilakukan terhadap ketentuan peraturan perundang-undangan perpajakan dan beberapa putusan Pengadilan Pajak, dengan kerangka *justice as fairness* (John Rawls). Hasil penelitian menunjukkan adanya perbedaan pendekatan: pada tahap administrasi, otoritas pajak cenderung menempatkan daftar nominatif sebagai syarat formal yang ketat, sedangkan pada tahap peradilan, Majelis lebih mengutamakan kebenaran materiil dan menempatkan daftar nominatif sebagai alat pembuktian. Penelitian ini merekomendasikan standar pembuktian yang lebih proporsional, termasuk perbedaan kebutuhan pembuktian antara promosi yang penerimanya dapat diidentifikasi dan promosi massal, pengakuan bukti alternatif yang akuntabel, serta pedoman interpretasi yang lebih konsisten dari tahap administrasi hingga peradilan

**Kata Kunci:** PPh Badan, Biaya Promosi, Daftar Nominatif, Sengketa Pajak, Keadilan

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*THE PRINCIPLE OF JUSTICE IN CORPORATE INCOME TAX DISPUTE ON  
PROMOTIONAL EXPENSES ARISING FROM THE TENSION BETWEEN  
ADMINISTRATIVE FORMALITIES AND SUBSTANTIVE TRANSACTION*

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**ABSTRACT**

*This study examines Indonesian Corporate Income Tax disputes on promotional expenses arising from the tension between the administrative nominative-list requirement under Minister of Finance Regulation (PMK) No. 02/PMK.03/2010 and the substance of expenses genuinely incurred to obtain, collect, and maintain income (the 3M principle) as recognized under Article 6 of the Income Tax Law. The study aims to: (1) analyze the legal framework and practical application of the nominative list as a formal requirement for deducting promotional expenses; and (2) assess how the Tax Court applies the principle of justice in disputes triggered by nominative-list deficiencies.*

*This research adopts a normative juridical and descriptive approach, supported by interviews. The analysis covers relevant tax regulations and Tax Court rulings, using John Rawls's justice as fairness as the analytical framework. The findings reveal a gap between stages: during audits and objections, the tax authority tends to treat the nominative list as a strict formal prerequisite, whereas in litigation the Tax Court prioritizes material truth and treats the nominative list as an evidentiary tool. The study recommends more proportionate proof standards, including differentiating evidentiary requirements between identifiable-recipient promotions and mass promotions, recognizing accountable alternative evidence, and strengthening consistent interpretive guidance from the administrative process to judicial review.*

**Keywords:** *Corporate Income Tax, Promotional Expenses, Nominative List, Tax Dispute, Justice*

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