

Cooperation Agreement Between Lisawati Tax Consultants And The Anggoro Kasih Pamekasan Foundation In Connection With Book Iii of The Data Code

Lisawati^{1*}, Mohammad Roesli¹, Bastianto Nugroho¹

¹Faculty of Law, Merdeka University Surabaya, Indonesia

*Corresponding author E-mail: lisacpa2@gmail.com

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ABSTRACT

The purpose of knowing the procedure for implementing a work agreement between the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation in relation to Book III of the Civil Code. This research uses the method The type of research in this study is normative juridical law research, namely research based on literature studies which includes primary legal materials and secondary legal materials. Hasil Legal consequences if one party does not carry out its obligations can occur due to 2 (two) things, namely due to default and overmacht. default carried out by the Lisawati Tax Consultant if since the signing of the deed of agreement the Lisawati Tax Consultant has not issued an SPK, then for this negligence the Lisawati Tax Consultant may be subject to sanctions in the form of reimbursement for losses for planning work implementation, while the default is carried out by the Anggoro Kasih Pamekasan Foundation if after the issuance of the SPK, the Anggoro Kasih Pamekasan Foundation is late / does not carry out achievements, then for the delay the Anggoro Kasih Pamekasan Foundation is only obliged to pay a number of items that have been made by the Lisawati Tax Consultant only and as a penalty the agreement is considered null and void and cannot be continued for any reason, the legal consequences of overmacht if it is only temporary, the debtor can request a delay in fulfilling the achievement and if it is absolute/permanent, then the agreement is automatically canceled.

Keywords: Law, Consultant, Tax, Agreement, UUD

1. INTRODUCTION

In order to realize a just and prosperous Indonesian society based on Pancasila and the 1945 Constitution, the implementation of national development must pay attention to harmony, harmony and continuity between the elements of equitable development, economic growth and national stability (Wiyono, 2019). National Development is an effort to improve the quality of Indonesian people and society that is carried out in a sustainable manner, by utilizing science and technology and paying attention to the challenges of global development. Development carried out by the State of Indonesia as a developing country covers various fields, including development in the political, social, economic, health and including development in the legal field. National Development is a reflection of the will to continuously improve the prosperity and welfare of the Indonesian people in a fair and equitable manner in all aspects of life and is carried out in an



integrated, directed and sustainable manner in the context of creating a just and prosperous society, both materially and spiritually, based on Pancasila and the 1945 Constitution (Indonesia, 2006).

Humans live in society because they cannot meet their own needs, to meet these needs, humans as legal subjects need the help of others both physically and materially. In meeting these needs, usually by conducting or entering into agreements between legal subjects, namely between individuals and individuals, individuals and legal entities, or between legal entities and other legal entities, as in the case of the Lisawati Tax Consultant with the Anggoro Kasih Pamekasan Foundation, therefore the Lisawati Tax Consultant entered into a cooperation agreement with the Anggoro Kasih Pamekasan Foundation in the form of an agreement on Assistance Services for the 2017 Annual Agency SPT Audit, the agreement is regulated in detail.

In the deed of agreement, agreements are generally regulated in the Civil Code. Book III of the Civil Code adheres to the principle of freedom of contract which is implied from the contents of Article 1338 paragraph (1) of the Civil Code which reads: all agreements made legally apply as laws for those who make them, meaning that they make the contents of the agreement themselves as long as it does not conflict with the law, public order and decency (Yuristiawan & Muliya, 2022). Likewise, the contents of the agreement made by the Lisawati Tax Consultant with the Anggoro Kasih Pamekasan Foundation bind the parties like the law, but in practice there are times when the parties cannot carry out their obligations due to default or overmacht (Priyono & Njatrijani, 2017). Based on the case above, it can be stated several formulations of the problem how is the procedure for implementing a work agreement between the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation Connected to Book III of the Civil Code.

2. RESEARCH METHOD

The type of research in this study is normative juridical law research, namely research based on literature studies which include primary legal materials and secondary legal materials. Primary legal material is carried out by reviewing laws and regulations related to the legal issues being investigated and secondary legal materials in the form of books, journals and documents, as well as related studies related to predetermined titles. by the author. case approach, the legal approach is carried out by identifying and discussing the applicable laws and regulations, which are related to the problems in this study.

3. RESULTS AND DISCUSSION

The Cooperation Agreement Between Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation is Connected with Book III of the Civil Code

1. Basics of the Agreement

Legal principles are not legal regulations, but no law can be understood without knowing the legal principles contained therein. Therefore, in order to understand the laws of a nation as well as possible, one cannot only look at the legal regulations, but one must protect them up to the legal principles. It is this legal principle that gives ethical meaning to legal regulations and legal procedures (Muayyad, 2015).

The agreement recognizes several principles in its implementation, the following are some of the principles in the agreement:

a. The principle of consensualism

This principle has the meaning that an agreement is born from an agreement, this is implicitly strengthened in Article 1320 paragraph (1) of the Civil Code which states that an agreement in an agreement must arise from the word agreement or "consensus".

b. Fundamentals of freedom of contract

The basis of freedom of contract or in other terms also called an open system (open system), in principle everyone can enter into any agreement, with anyone and about anything, even if it has not been or is not regulated in the Law. In Article 1338 paragraph (1) of the Civil Code it is mentioned that: "All agreements made legally apply as law for those who make them".

The word "all agreements" seems to give a firm statement to the public that everyone may make an agreement in any form as long as it fulfills the legal requirements of the agreement, and the agreement is born and binds the parties who make it.

c. Foundations of Faith

Someone who enters into an agreement with another party, fosters trust between the two parties that each other will fulfill his achievements. With this belief, both parties bind themselves and for both of them the agreement has binding force as law. The meaning of trust in this principle is very much needed by each party in making an agreement that each party will carry out its obligations according to the agreement made, therefore each party that will make an agreement must foster a sense of trust in each party.

d. Basis of Binding Power of Agreement (Pacta Sunt Servanda)

This principle is deduced from the provisions of Article 1338 paragraph (1) of the Civil Code that: "all agreements made legally apply as laws for those who make them". In this case Sudikno



believes that both parties are bound by the agreement in the agreement they made. The agreement legally binds both parties like a law. Means that both parties are obliged to obey and implement the agreement, it is appropriate that something that has been agreed upon by both parties is also obeyed by both parties.

e. Basis of Legal Equality

This principle places the parties in equality, there is no difference, even though there are differences in skin, nation, wealth, power, position and so on. Each agreement made by each party does not place one of the parties that makes it higher than the other party, but their position must be equal so that each party gets the same scope of content in the intent and purpose of the agreement.

f. Good Faith Foundation

The agreement of the parties in making an agreement must be based on good faith, as stated in Article 1338 paragraph 3 of the Indonesian Civil Code that the agreements must be carried out in good faith. Good faith here can be interpreted that each party in making an agreement must be honest and open to each other.

3. Terms of Validity of an Agreement

The legal requirements for an agreement consist of two groups of conditions, namely subjective conditions and objective conditions. Subjective conditions are conditions consisting of the words "agreed by those who bind themselves" and "ability to make an agreement", while objective conditions consist of the terms "a certain thing" and "a lawful cause" (Gumanti, 2012). If you look at Article 1320 of the Civil Code which states that the conditions for a valid agreement are as follows:

- a. Agree those who bind themselves;
- b. The ability to make an engagement;
- c. A certain thing;
- d. A legitimate reason.

So it can be said that points 1 and 2 in the article are subjective conditions in the agreement and conversely points 3 and 4 are objective conditions.

This distinction creates legal consequences, namely if an agreement does not meet the subjective requirements then the agreement still exists even though it is invalid and creates the possibility of being cancelled. Meanwhile, if an agreement does not meet the objective requirements, the agreement is deemed to have never existed and is automatically null and void.

The following describes the four conditions for the validity of an agreement in Article 1320 of the Civil Code:



a. Agreed those who bind himself

Agree that the parties entered into an agreement in the form of a will to make an agreement, in other words, there is an agreement from those who bind themselves. The word agreement is an absolute element that must exist in an agreement. The following are some of the ways in which agreements/offers and acceptance occur:

- 1). By way of writing;
- 2). orally;
- 3). With certain symbols; And
- 4). By remaining silent.

Agreements with symbols often occur in buying and selling activities where the seller only sells one type of product, for example buying and selling goats with code symbols between the seller and the buyer. Meanwhile, agreements that only remain silent usually occur in terms of transportation agreements (Kumalasari & Ningsih, 2018). If we know the direction of public passenger cars, we usually don't ask where the car is going and how much it costs, but we just get on and when we arrive at our destination we get off and pay the fees as usual so we never make an agreement but an agreement has been made between the passenger and the driver.

b. The ability to make an engagement.

In the Civil Code it is not regulated about who is a person who is capable of making, what is regulated is regarding a person who is declared incapable of making an agreement, namely as stipulated in Article 1330 of the Civil Code, namely: "Incapable of making an agreement is:

- 1) People who are not yet mature;
- 2) Those who are placed under guardianship;
- 3) Women, in matters stipulated by law, and in general all people to whom the law has prohibited making certain agreements. Thus, in principle, everyone is competent to make an agreement, except those who are declared incapable by law.

The provisions of Article 1330 of the Civil Code were amended with the existence of SEMA Number 3 of 1963 which repealed, among other things, Articles 108 and 110 of the Civil Code, and with the existence of Law Number 1 of 1974 concerning Marriage, especially Article 31 paragraph (2), a wife is declared capable of acting within the law (Abdullah, 2017).

c. A certain thing

The Civil Code explains certain things as follows:

- 1) A thing or item that is quite clear or certain, that is, at least the type is determined. (Article 1333 Civil Code);

- 2) Only items that can be traded can become the subject of an agreement. (Article 1332 of the Civil Code).
- d. A legitimate reason.

In Article 1335 of the Civil Code it is stated, that: "An agreement without a cause, or which has been made for some reason which is false or prohibited, has no power". According to Hamaker, what is meant by the causa of an agreement is the result that is intentionally caused by the act of closing the agreement, namely what is their goal (the parties together) to close the agreement. Causa or cause is different from motive, which is the reason that drives one's mind to do something, while causa is the goal of the agreement. The meaning of "halal causes or causes" means that they are not prohibited causes or causes, whereas regarding prohibited causes are stated in Article 1337 of the Civil Code, namely: "A cause is prohibited, if prohibited by law, or contrary to good decency or public order." Thus what is meant by the word "halal" is not contrary to law, decency and public order (Kumalasari & Ningsih, 2018).

4. Forms of Agreement

The form of the agreement can be divided into 2, namely written and oral. A written agreement is an agreement made by the parties in written form, while an oral agreement is an agreement made by the parties in oral form (simply the agreement of the parties).

Forms of written agreements include:

1. Agreement under the hand signed by the parties concerned only. Such an agreement is only binding on the parties to the agreement, but has no binding force on third parties.
2. Agreement with a notary witness to legalize the signatures of the parties. The function of the notary's testimony on a document is solely to legalize the truth of the signatures of the parties. However, the testimony does not affect the legal force of the contents of the agreement.

5. End of an Agreement

In article 1381 of the Civil Code, it is stated that agreements are deleted:

1. Due to payment

What is meant by payment is the implementation or fulfillment of the agreement voluntarily, meaning not by force.

2. Because the cash payment offer is followed by safekeeping or safekeeping

Offering cash payments followed by safekeeping is one method of payment to help debtors. In this case the creditor refuses payment. An offer for cash payment occurs if the creditor refuses to accept

payment, the debtor directly offers a consignment, namely by entrusting money or goods to a notary or clerk.

3. Due to debt renewal

Renewal of debt can lead to the end of the agreement, because the emergence of a new agreement causes the old agreement to be renewed to end. Debt renewal is a legal event in an agreement that is replaced by another agreement. In the event that the parties enter into an agreement by canceling the old agreement and making a new agreement

4. Due to encounter debt or compensation

Debt settlements occur because creditors and debtors owe each other, so that the debts of both are deemed to have been paid off by their respective receivables.

5. Because of the debt mix

Mixing of debts occurs due to the unification of the positions of creditors and debtors in one person. With the unification of the position of debtors in one person, according to the law, there has been a mixture of debts in accordance with Article 1435 of the Civil Code.

6. Due to debt relief

Liberation of debts can occur because of the willingness of the creditor to free the debtor from the obligation to pay debts, so that by freeing the debtor from the obligation to fulfill debts, the things agreed in the agreement as a condition for the validity of the agreement do not exist even though an agreement ends and thus the agreement ends.

7. Due to the destruction of the goods owed.

With the destruction of the goods that are owed by the debtor, the agreement can also be deleted. In this case the debtor is obliged to prove that the destruction of the goods is beyond his fault and the goods will also be destroyed or lost even if they are in the hands of the creditor.

8. Due to cancellation and cancellation

An agreement will be deleted if there is a cancellation or cancelled. Cancellation must be requested or canceled by law. Because if it is seen as null and void, the result is that the agreement is deemed to have never existed. Whereas in cancellation, the agreement is deemed to have existed but due to a cancellation, the agreement is deleted and the parties return to their original state.

9. Due to the enactment of a condition void

A void condition is a condition that, if fulfilled, terminates the agreement and brings everything back to its original state, that is, there was never an agreement. This condition does not suspend the fulfillment of the agreement, it only requires the creditor to return what he has received if the event in question occurs.

10. Due to expiration or expired

expired is an attempt to obtain something or to be released from an agreement with the passage of a certain time and on conditions accepted by law (article 1946 of the Civil Code).

Meanwhile, according to R. Setiawan that an agreement will end if:

1. Determined by law.
3. The law determines the validity of the agreement.
4. The parties or the law can determine that with the occurrence of certain events the agreement will be deleted.
5. There is a statement of termination of agreement or agreement.
6. The agreement is deleted because of the judge's decision.
7. The purpose of the agreement has been achieved.

The definition of consulting services based on Law no. 36 of 2008 is the provision of professional advice (guidance, consideration or advice) in a field of business, activity or work carried out by experts or a group of experts, which is not accompanied by the direct involvement of these experts in its implementation. Everyone who has expertise and provides services freely and professionally, and in accordance with tax regulations. According to the Regulation of the Minister of Finance of the Republic of Indonesia Number. 111/PMK.03/2014, what is meant by a tax consultant is a person who provides tax consulting services to taxpayers in the context of exercising their rights and fulfilling their tax obligations in accordance with tax laws and regulations (Sinaga, 2018).

Tax consultants are professionals who have expertise in the field of taxation, who in their work provide advice (guidance, advice or considerations) or consultations to taxpayers related to tax rights and obligations based on the Tax Law. In part 1 of the Tax Consultant Professional Standards it is explained that the tax services provided by tax consultants include:

- a. Provision of consultations regarding tax issues, consulting services provided by tax consultants to clients in the form of opinions on tax rights and obligations that may arise in connection with the facts and data that exist on the client. This service can be in the form of a review of the facts and data provided by the client.
- b. SPT preparation and submission SPT preparation and submission services can be in the form of Periodic SPT and Annual SPT in accordance with applicable tax regulations.
- c. Accompanying Taxpayers before the Tax Authorities Services provided by tax consultants to Taxpayers in terms of accompanying Taxpayers with the best efforts to face audits by the tax authorities (Directorate General of Taxes) start from the pre-examination phase, namely



preparing the documents needed for tax audits, the currently-in-examination phase where the tax consultant explains and answers the examiner's questions, and the post-examination phase, namely providing responses and discussing the results of the audit with the tax examiner.

- d. Representing and exercising the power of attorney from the taxpayer Services provided by the tax consultant in the form of actions taken on behalf of the client in order to represent the client in accordance with the scope given in the power of attorney.

Representing taxpayers in a tax court Services provided by a tax consultant in the form of actions taken on behalf of a client in order to represent a client on tax issues, objections and appeals in a tax court.

To become a tax consultant based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 111 / PMK. 03/2014, a person must fulfill the following conditions:

1. Indonesian citizens
2. Residing in Indonesia
3. 3. Not bound by a job or position in the Government / State and / or State / Regional Owned Enterprises
4. Good behavior as evidenced by a certificate from the competent authority
5. Have a Taxpayer Identification Number (NPWP)
6. Become a member of a Tax Consultant association that registers at the Directorate General of Taxes
7. Have a tax consultant certificate

Everyone who wants to become a tax consultant must have a practice permit issued by the Director General of Taxes or an appointed official. The practice license granted to a tax consultant consists of:

a. Level A Practice Permit

A level A Practice License is granted to a tax consultant who holds a level A tax consultant certificate. A level A tax consultant certificate is a tax consultant certificate that shows the level of expertise to provide services in the field of taxation to individual taxpayers in exercising their rights and fulfilling their tax obligations, except for taxpayers who are domiciled in a country that has an agreement on the avoidance of double taxation with Indonesia.

b. Level B Practice Permit

A level B practice permit is granted to a tax consultant who has a level B tax consultant certificate. A level B tax consultant certificate is a tax consultant certificate that shows the level of expertise to



provide services in the field of taxation to individual taxpayers and corporate taxpayers in exercising their rights and fulfilling their tax obligations, except for foreign investment taxpayers, permanent establishments, and taxpayers domiciled in countries that have double tax avoidance agreements with Indonesia.

c.level Practice Permit

A level C practice permit is granted to a tax consultant who has a level C tax consultant certificate. A level C tax consultant certificate is a tax consultant certificate that shows the level of expertise to provide services in the field of taxation to individual taxpayers and corporate taxpayers in exercising their rights and fulfilling their tax obligations.

Every tax consultant who has a professional certificate as a tax consultant joins an organization, namely the Indonesian Tax Consultants Association (IKPI). In a professional association, there are professional standards that must be met by every member who is incorporated in it. IKPI has a tax consultant professional standard that regulates the professional rules that must be carried out by a tax consultant. There are ten professional rules that must be carried out by a tax consultant, namely:

1. Accuracy and thoroughness Each member must work carefully in carrying out his professional duties.
2. Competence Each member must carry out his professional practice in accordance with technical knowledge and in accordance with the standards of this profession.
3. confidentiality Each member is obliged to maintain the confidentiality of the client and/or employer.
4. Objectivity and independence Each member must be truly objective in all assignments made. Tax consultants must always be morally, intellectually and economically independent.
5. Integrity Each member must be honest and trustworthy in all his professional actions.

Each member is not allowed to receive gifts in the form of money, and or other forms that are not related to his professional activities for personal gain.

Each member is not allowed to help provide instructions that should be suspected of being a crime of money laundering.

Each member must resign from the assignment given by the client if he believes that the client's instructions may or may be suspected of creating a risk of a criminal act.

6.Politeness



Each member in carrying out his professional activities must behave politely and politely in accordance with applicable norms in interacting with all parties he encounters.

7. Client funds

Each member who receives funds and/or assets from the client must manage them separately from the funds and assets of the member/partnership concerned.

8. Refresher/further education

Each member who practices as a Consultant or works in the field of taxation for one or several Taxpayers must fulfill the terms and conditions of PPL.

9. Practice design

Each member is allowed to show his identification as a member of IKPI.

10. Emblem and Badge

The logo and badge are the property of IKPI and are not permitted to be duplicated or used by other parties, either individually or as an institution, without permission from the IKPI leadership (except by institutions or bodies which are IKPI instruments).

The Procedure for Implementing a Cooperation Agreement Between Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation in View of Book III of the Civil Code

The agreement was made by the parties, taking place in Surabaya on April 21 2021 a deed of agreement was drawn up between the two parties which contained the rights and obligations of the parties, terms of payment, issuance of SPK, sanctions in case of default, emergencies/force majeure, settlement of disputes.

Therefore, based on the origin of the 2017 Annual Corporate SPT Audit Agreement, this agreement constitutes the 2017 Annual Corporate SPT Audit Assistance Services Agreement.

After we look at the origins of the agreement, the first step taken in making the agreement is to see that all the elements contained in Article 1320 of the Civil Code are fulfilled, namely regarding the legal terms of the agreement, namely:

1. Agreed those who bind himself
2. The ability to make an engagement
3. A certain thing
4. A legitimate reason

In every agreement the procedure that must be followed is the fulfillment of the legal terms of the agreement, because if even one of the conditions is not fulfilled then the agreement is considered invalid according to law / has no legal force. In this case the agreement made between



the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation must also fulfill these legal requirements.

The first condition in this agreement is the existence of an agreement between the parties who wish to bind themselves to an agreement. The agreement made by the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation has been stated by the selection of the Lisawati Tax Consultant in an assignment from the 2017 Annual Agency SPT examination assistance service as the party entrusted with working on:

1. Minimizing tax rates;
2. Maximizing tax revenue;
3. Comply with tax regulations

Then on April 21, 2021 the deed of agreement was made by signing it and giving it a wet stamp. Article 1320 paragraph (2) of the Civil Code states regarding the second legal condition of the agreement, that is, the parties entering into the agreement must be capable of making an agreement. In this case the Lisawati Tax Consultant is a professional who has expertise in the field of taxation, who in her work provides advice (guidance, advice or considerations) or consultations to taxpayers related to tax rights and obligations based on the Tax Law, so that she has the ability that has been assessed as competent to enter into/make an agreement with any party, be it with government agencies or with private parties (Amalia, 2018).

Article 1320 paragraph (3) of the Civil Code states that the object of the agreement is a certain matter. A certain thing is interpreted as the existence of the agreed object, whether it is goods that already exist or goods that will exist in the future. In the agreement between the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation, it is an agreement regarding:

1. Minimizing tax rates;
2. Maximizing tax revenue;
3. Comply with tax regulations

So that the objects in this agreement are goods that will exist in the future, while what is contained in this agreement is a cooperation agreement in terms of Audit Assistance Services for the 2017 Annual Corporate SPT. Article 1320 paragraph (4) of the Civil Code states the fourth condition for a valid agreement, that is, an agreement is valid if there is a lawful cause. Article 1335 of the Civil Code does not mention a lawful cause, but only states that if an agreement is made on the basis of forgery or is prohibited, then the agreement has no legal force. Article 1337 of the Civil Code emphasizes a prohibited cause, namely a reason for making an agreement that is



contrary to the law, or if it is contrary to decency or public order. The agreement between the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation was made without conflicting with the law because it is an agreement regarding Audit Assistance Services for the 2017 Annual Agency SPT which is legal and there are no rules prohibiting such taxation and does not conflict with public order and decency, these are all general requirements that must always be fulfilled (Syamsiah, 2021).

The special requirements put forward by the parties who made the agreement between the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation are divided into two parts, namely:

1. The conditions put forward by the Anggoro Kasih Pamekasan Foundation as a second party are as follows:

- 1) Minimizing tax rates;
- 2) Maximizing tax revenue;
- 3) Comply with tax regulations

Meanwhile, Lisawati Tax Consultant in deciding to accept assistance in examining the 2017 Annual Corporate SPT for the following matters:

- a. Representing the Anggoro Kasih Pamekasan Foundation in a tax audit
- b. Review of Financial Statements Period and or Year 2017
- c. Equalization between SPM Period of VAT with Company Turnover
- d. Analysis of transactions related to all types of tax obligations It is. Assisting the Anggoro Kasih Pamekasan Foundation in preparing and completing the necessary disclaimers and preparing supporting documents.
- f. Discuss and make objections to the findings of the tax examiner.
- g. Provide the latest information on the progress of the tax audit process.
- h. Strive for optimal results on the results of tax audits to comply with tax regulations.
- i. Helping the Anggoro Kasih Pamekasan Foundation in terms of accelerating the completion of the examination.
- j. Providing alternative solutions, to prevent the impact arising from tax audits in the future

Apart from the legal terms of the agreement, there are other procedures contained in the agreement between the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation, namely regarding the form of the agreement, whether the agreement was made in writing or orally.



The cooperation agreement between the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation is a reciprocal agreement because each party has basic obligations that must be fulfilled.

The main obligations that must be carried out by the Anggoro Kasih Pamekasan Foundation as a provider of Assistance Services for the 2017 Annual Corporate SPT Examination are:

1. Issuing a work order (SPK) no later than days from the date of signing the agreement.
2. Fully pay for consulting services fees related to the fulfillment of documents and legal basis needed in order to face the Corporate Income Tax audit for the 2017 financial year.

Fee for Routine consulting services is an Administrative Fee with a fixed value of IDR 120,000,000 (one hundred twenty million rupiah), which can be billed in 3 installments for each progress of the completion of the Work, accompanied by:

Invoice and Payment Application Letter Minutes of Work Reports Non Routine Consulting Services:

Includes consulting activities in the objection process, the Tax Court Lawsuit/Appeal Process and Judicial Review to the Supreme Court

Fees for non-routine activities will be determined in advance after the consultant has studied the problem, which basically consists of:

1. Administrative Fee (Lump Sum Fee) is determined/ based on the amount of work to be agreed upon.
2. Success Fee for Handling the Tax Audit Process is 30%.
3. The Success Fee for Handling Corporate Income Tax Audit for the 2017 financial year will be assessed from the difference between the amount of the disputed value and the value of the final decision issued by the tax party.

After the author has seen more clearly, carefully, the agreement is a work agreement so it must be clearer when handling problems. So the authors argue that this agreement is a formal agreement meaning that the agreement is not enough just to have an agreement from the parties, but the agreement must be made in writing which is set forth in the form of a deed of agreement, so that the agreement will be clearer regarding the rights and obligations of the parties, as well as there is concrete evidence when a default occurs.

If the cooperation agreement is connected with Book III of the Civil Code, then the agreement can be categorized as a cooperation agreement regarding Assistance Services for the Audit of the 2017 Annual Agency SPT for the arrangements contained in Articles 1604-1617 of the Civil Code (Syamsiah, 2021).



After determining the form of the cooperation agreement, which is written, then the parties to the agreement will automatically arise what rights they will receive and what obligations must be fulfilled by the parties who have committed themselves.

In implementing the contents of the agreement, there are steps that must be taken by the parties before carrying out the Assistance Services for the Audit of the 2017 Annual Corporate SPT which are stated in the articles of the agreement deed. From the contents of the articles of the agreement, the author can mention several steps taken by the parties.

Article 1 Paragraph (1) the deed of the agreement states regarding the financing to be financed by the first party (providing the service) and paragraph (2) states regarding the ability proposed by the second party (recipient of the service). Article 2 of the agreement deed states regarding the scope of work, namely Assistance Services for the 2017 Annual Agency SPT Examination. Article 3 of the agreement deed states regarding the value of the assistance services, namely regarding the total price and unit price of work. Article 4 of the agreement deed discusses sources of financing and forms of payment. Article 5 of the agreement deed discusses the implementation period. Article 6 of the deed of agreement discusses the procedure for carrying out the 2017 Annual Corporate SPT Examination Assistance Services, which can be carried out after the SPK is issued by the service provider. Article 7 of the agreement deed discusses the guarantee of work performance. Article 8 of the agreement deed discusses the sanctions in the event of negligence/non-fulfillment of the agreement. Article 9 of the deed of agreement discusses the forms of emergency/force majeure and provisions regarding steps to be taken in the event of an emergency. Article 10 of the agreement deed discusses the methods/steps that can be taken in resolving disputes between the parties. Article 11 of the agreement deed is the closing provision in the agreement, namely discussing the agreement which is a provision in Article 1320 paragraph (1) of the Civil Code, namely regarding the agreement in making the agreement, namely the agreement is made in a state of physical and mental health and without any coercion from any party.

From the elaboration of the article by article above, it will be seen even more clearly regarding the procedures for implementing the 2017 Annual Corporate SPT Audit Assistance Services that will be taken by the parties in carrying out the contents of the agreement as well as we can see regarding sanctions in the event of default and provisions in the event of an emergency or force majeure.

Legal Consequences When One Of The Parties Cannot Perform Its Obligations

As discussed in CHAPTER II, the debtor cannot perform due to:

1. Default

Default is non-fulfillment or negligence in carrying out obligations as specified in the agreement made between the creditor and the debtor. A new debtor can be said to be in default if he has been given a subpoena by the creditor or bailiff.

These defaults can be of four types, namely:

- 1) Not doing what one is promised to do;
- 2) Do what is promised, but not as promised;
- 3) Did what was promised, but it was too late,
- 4) Doing something that according to the agreement he cannot do.

For these four things, the debtor can be subject to punishments that are not wearing, namely:

- a. Pay for losses suffered by creditors, or commonly referred to as compensation;
- b. Termination of Agreement or Cancellation of Agreement;
- c. risk transfer;
- d. Pay court fees, if you are sued before a judge.

The default in this agreement deed is contained in the agreement, namely as follows:

- a. If the period specified in this agreement, the first party is unable to issue an order for the execution of the work, the first party is obliged to compensate for all losses and expenses incurred by the second party regarding the plan to carry out the work for making stakes or boundaries.
- b. If within the period specified in this agreement, the second party cannot fulfill its obligations, then the second party is subject to sanctions. The company has the right to demand material compensation in the amount of the total payment received by the Consultant in accordance with the Year of Work, the late submission of work.
- c. If the delay in the submission of work carried out by the second party causes the amount of the fine to reach, the company has the right to demand material compensation in the amount of the total payment received by the Consultant in accordance with the Year of Work.

In the deed of agreement, the author can divide it into 2 (two) parts, namely the default committed by the Tax Consultant Lisawati and the Anggoro Kasih Pamekasan Foundation:

- a. Defaults committed by the Anggoro Kasih Pamekasan Foundation, namely the Anggoro Kasih Pamekasan Foundation, until the specified deadline has not yet issued an SPK, while the Lisawati Tax Consultant has incurred costs for planning the implementation of this agreement, the Anggoro Kasih Pamekasan Foundation is obliged to compensate for all losses caused, if we look at the type of default, it can be categorized as a default that " does



not do what has been agreed to do" so the sanction can also be in the form of paying the loss suffered by the creditor or also known as compensation.

- b. Default made by the Lisawati Tax Consultant, namely contained in this deed of agreement, default made by the Lisawati Tax Consultant, namely if within the timeframe the SPK is not issued, the Lisawati Tax Consultant cannot/ is late in fulfilling its obligations (achievements). Based on the contents of the article, the Lisawati Tax Consultant may be subject to a late fee.
- c. the agreement deed, which reinforces/adds provisions, that is, if the fine is late, then the Anggoro Kasih Pamekasan Foundation is only obliged to pay for the number of items that have been made by the Lisawati Tax Consultant and as a sanction the agreement is considered null and void and cannot be continued for any reason, if it is categorized as "default doing what was promised", however it is late and subject to material compensation sanctions in the amount of the total payment received by the Consultant in accordance with the Year of Work.

2. Force majeure

Based on the provisions contained in the agreement that emergencies that occur can be in the form of natural disasters, riots, wars, sabotage, and other events that are similar/beyond human capabilities, the deed of this agreement does not describe the impact/effect of the force majeure.

If the emergency happens to the Anggoro Kasih Pamekasan Foundation, then the Anggoro Kasih Pamekasan Foundation can request a delay in issuing the SPK, pay the cost of procuring goods, if the temporary emergency happens to the Lisawati Tax Consultant, the Lisawati Tax Consultant can ask for an extension of time in terms of carrying out the work and the delivery that has been made, the deed of agreement provides an explanation if the consequences of the emergency are permanent/absolute, if this happens then the agreement becomes null and void by itself, if the event happens to the Anggoro Kasih Pamekasan Foundation or Lisa Tax Consultant wati, then this agreement becomes null and automatically the rights and obligations of the parties cancel automatically.

4. CONCLUSION

The procedure for implementing the agreement between the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation has fulfilled the general requirements, namely the legal



terms of the agreement stipulated in Article 1320 of the Civil Code and the special conditions specified by the parties in the agreement between the Lisawati Tax Consultant and the Anggoro Kasih Pamekasan Foundation, while the conditions put forward by the Lisawati Tax Consultant are that the Lisawati Tax Consultant is a company that has a permanent and independent legal entity and has independent organizational arrangements.

Legal consequences if one party does not carry out its obligations can occur due to 2 (two) things, namely due to default and overmacht. default carried out by the Lisawati Tax Consultant if since the signing of the deed of agreement the Lisawati Tax Consultant has not issued an SPK, then for this negligence the Lisawati Tax Consultant may be subject to sanctions in the form of reimbursement for losses for planning work implementation, while the default is carried out by the Anggoro Kasih Pamekasan Foundation if after the issuance of the SPK, the Anggoro Kasih Pamekasan Foundation is late / does not carry out achievements, then for the delay the Anggoro Kasih Pamekasan Foundation is only obliged to pay a number of items that have been made by the Lisawati Tax Consultant only and as a penalty the agreement is considered null and void and cannot be continued for any reason, the legal consequences of overmacht if it is only temporary, the debtor can request a delay in fulfilling the achievement and if it is absolute/permanent, then the agreement is automatically canceled.

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